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NATIONAL RESTAURANT ASSOCIATION

WAGES AND BENEFITS FOR SALARIED EMPLOYEES AND EXECUTIVES IN FOODSERVICE

Prepared in cooperation with

Laventhol & Horwath
Certified Public Accountants

1988 Edition

SURVEY OF WAGES AND BENEFITS FOR SALARIED EMPLOYEES AND EXECUTIVES IN THE FOODSERVICE INDUSTRY—1987

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March 1988

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To the reader:

This is the National Restaurant Association's fourth nationwide report on wages and benefits for salaried employees and executives in the foodservice industry. It is based on a survey conducted by the Association in cooperation with the national accounting and consulting firm of Laventhol & Horwath (L&H).

The response of National Restaurant Association members to this survey has provided a sample size nearly triple the size of any of the three previous editions of this study. This large quantity of valuable information has enabled us to provide more detailed information on base salary/annual bonus and other benefits.

The levels of compensation and benefits for positions presented in this report are intended to be used as guidelines, not as standards for the industry. They are representative of the respondents to the survey rather than of the industry. They are not an attempt by the National Restaurant Association or L&H to set or conform compensation levels or benefit standards for the industry.

The cooperation of the National Restaurant Association members who supplied data for this study is sincerely appreciated.

SURVEY OF WAGES AND BENEFITS FOR SALARIED EMPLOYEES AND EXECUTIVES IN THE FOODSERVICE INDUSTRY—1987

Background

Nearly 10,000 survey questionnaires were distributed to National Restaurant Association members throughout the nation. The questionnaire, designed by Laventhol & Horwath and the National Restaurant Association, contains some minor changes from the questionnaire used in previous studies. A copy of the questionnaire can be found on the final pages of this report. A reminder card was mailed to each member shortly after the questionnaire to enhance response. Over 1,800 questionnaires were returned. Standardized guidelines and procedures for handling questionnaires were established before analyzing the survey respondents' data. Returned questionnaires were carefully reviewed for accuracy and reasonableness before information processing was initiated.

A total of 1,508 questionnaires were used in the final analysis, more than double the number used in any previous edition of this report. These respondents represent 19,200 units, which employ more than 763,000 workers and report total sales of nearly $23.5 billion.

The following is a profile of the typical contributor:

- Privately held corporation.
- Full menu—tableservice operation.
- Operates locally.
- Has an annual sales of $1.5 million.
- Employs 55 people.

The survey results provide the following information for each position:

- Base salary.
- Annual bonus and/or incentive.

For each position, the number of employees involved, rather than the number of companies responding, is provided along with the lower quartile, median and upper quartile amounts. For an explanation of how these three figures are calculated please refer to the appendix entitled "Understanding Medians."

When there is an insufficient number of responses for analysis, an asterisk (*) symbol is inserted in place of the figure to ensure that the information contributed by respondents remains confidential.

The positions are analyzed individually by each of the following breakdowns:

Type of Organization
- Sole proprietorship
- Partnership
- Public corporation
- Private corporation

Type of restaurant:
- Full Menu—Tableservice
- Limited Menu—Tableservice
- Limited Menu—No Tableservice
- Cafeteria—Full Menu
- Other

Scope of Operation:
- Local Only
- Several Localities within one or two states
- Regional
- National (U.S. Only)
- International

Annual Sales Volume:
- Less than $1,000,000
- $1,000,000 to $1,999,999
- $2,000,000 to $4,999,999
- $5,000,000 to $9,999,999
- $10,000,000 and Over

Sales Per Restaurant:
- Less than $500,000
- $500,000 to $999,999
- $1,000,000 to $1,999,999
- $2,000,000 and Over

Executive Summary

The 1987 survey contains detailed compensation information for 23 positions in the foodservice industry.

- The median base salary for a unit manager is $24,000; for an assistant unit manager, $18,000.
- District managers receive a median base salary of $35,000 and a median annual bonus of $6,350.
- Regional managers receive a median base salary of $40,500 and a median annual bonus of $6,000.
- The median base salary for the position of executive chef is $30,441 and $23,000 for the position of chef.
- The median base salary for a food and beverage director is $30,000. The median base salary for a manager trainee is $15,600. Kitchen[1] managers receive a median base salary of $19,500.
- Among the five vice president positions, median base salary ranges from $30,000 for vice president of personnel/human resources to $53,000 for vice president of finance.
- The median base salary for the chairman of the board is $76,500, while the median base salary for owners is $42,000.
- The median annual bonus for the chairman of the board is $40,000, and $15,000 for the owners.
- The median base salary for a president is $55,000, with a median annual bonus of $20,000.

Exhibit 1
Compensation for All Positions—All Respondents

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
Owner	1,344	$30,000	$42,000	$ 70,000	365	$ 5,000	$15,000	$ 35,000
Chairman of the Board	112	40,000	76,500	137,476	34	10,625	40,000	123,312
President	560	36,000	55,000	99,895	195	9,000	20,000	48,000
Vice President								
Operations	548	30,000	45,000	65,000	277	5,000	10,000	20,000
Finance	156	38,500	53,000	79,788	68	5,625	10,000	27,750
Marketing	171	30,000	42,000	68,600	64	4,000	9,900	21,500
Personnel/Human Resources	147	21,000	30,000	50,000	51	2,625	6,000	12,590
Distribution/Purchasing	113	22,250	34,000	54,750	43	2,001	6,000	16,209
Treasurer	177	18,000	26,000	45,000	52	5,000	10,000	25,000
Controller	361	24,050	32,000	40,300	107	1,275	4,000	7,500
Training Director	137	24,775	32,000	43,900	40	3,081	6,000	10,000
Food and Beverage Director	504	22,000	30,000	40,000	146	2,000	4,650	10,000
Banquet Manager	305	16,000	19,500	25,000	86	1,225	4,000	7,375
Unit Manager	14,339	20,000	24,000	30,000	10,672	2,000	4,000	7,000
Assistant Unit Manager	19,127	15,000	18,000	22,000	9,118	1,000	2,000	3,475
Night Manager	1,487	15,000	18,200	22,000	431	713	1,250	2,875
Manager Trainee	3,820	13,000	15,600	18,438	110	800	1,200	3,000
Dining Room Manager	1,216	15,000	18,950	23,000	521	1,000	1,500	3,600
Kitchen Manager	1,826	15,600	19,500	23,475	904	1,000	1,500	3,000
Executive Chef	560	24,000	30,441	40,000	161	1,500	3,600	6,000
Chef	1,398	18,000	23,000	28,000	424	1,000	2,000	4,000
Regional Manager	872	32,000	40,500	55,000	330	5,000	6,000	12,000
District Manager	1,580	30,000	35,000	40,000	1,110	3,449	6,350	10,000

Profile of contributors

Each respondent was asked to provide general characteristics pertaining to the size, scope, restaurant type and other features of their operations. The following sections summarize company characteristics that describe the respondents.

Number of restaurants

Exhibit 2 presents the distribution of respondents by number of restaurants. Over half (61 percent) of the contributors operated one restaurant, while over 11 percent operated 10 or more restaurants.

Type of ownership

Exhibit 3 shows the analysis of the respondent companies by type of ownership. Privately held corporations accounted for more than 65 percent of the sample. The 82 publicly held corporations responding comprise 5.4 percent of the sample, but represent a significant portion of publicly held foodservice operations.

Type of restaurant

An analysis of the respondent companies by type of restaurant is shown in Exhibit 4. Of the 1,508 respondents included in this study, 1,031 (68.4 percent) were full menu—tableservice. Limited menu—no tableservice restaurants represented the second largest response, with 187 respondents, or 12.4 percent of the sample.

Geographic scope of operations

Approximately 78 percent of the respondents maintain their scope of operations on a local basis only, as demonstrated in Exhibit 5. The broader the scope of operations, the fewer the number of companies conducting their business in that category. For example, only 1.5 percent of the sample responded that they operate restaurants internationally.

Exhibit 2
Distribution of Respondents—By Number of Restaurants

Number of Restaurants	Number of Respondents	Percent of Respondents
1	926	61.4%
2 to 4	271	18.0
5 to 9	129	8.5
10 to 49	128	8.5
50 and Over	44	2.9
No Response	10	0.7
Total	1,508	100.0%

Exhibit 3
Distribution of Respondents—By Type of Ownership

Type of Ownership	Number of Respondents	Percent of Respondents
Proprietorship—Sole Owner	286	19.0%
Partnership	128	8.5
Publicly Held Corporation	82	5.4
Privately Held Corporation	990	65.6
No Response	22	1.5
Total	1,508	100.0%

Exhibit 4
Distribution of Respondents—By Type of Restaurant*

Type of Restaurant	Number of Respondents	Percent of Respondents
Full Menu—Tableservice	1,031	68.4%
Limited Menu—Tableservice	142	9.4
Limited Menu—No Tableservice	187	12.4
Cafeteria—Full Menu	59	3.9
Other	66	4.4
No Response	23	1.5
Total	1,508	100.0%

*Respondents with more than one type of restaurant reported the type accounting for the largest portion of sales.

Exhibit 5
Distribution of Respondents—By Scope of Operation

Scope of Operation	Number of Respondents	Percent of Respondents
Operate Locally	1,179	78.2%
Operate in Several Localities Within One or Two States	183	12.1
Operate Regionally	60	4.0
Operate Within U.S. Only	58	3.8
Operate Internationally	22	1.5
No Response	6	0.4
Total	1,508	100.0%

Exhibit 6
Distribution of Respondents—By Annual Sales Volume

Sales Volume	Number of Respondents	Percent of Respondents
Less Than $1,000,000	573	38.0%
$1,000,000 to $1,999,999	253	16.8
$2,000,000 to $4,999,999	298	19.8
$5,000,000 to $9,999,999	131	8.7
$10,000,000 and Over	174	11.5
No Response	79	5.2
Total	1,508	100.0%

Exhibit 7
Distribution of Respondents—By Sales Per Company Operated Restaurant

Sales Per Restaurant	Number of Respondents	Percent of Respondents
Less Than $500,000	339	22.4%
$500,000 to $999,999	437	29.0
$1,000,000 to $1,999,999	399	26.5
$2,000,000 and Over	250	16.6
No Response	83	5.5
Total	1,508	100.0%

Exhibit 8
Distribution of Respondents—By Number of Employees

Number of Employees Per Company	Number of Respondents	Percent of Respondents
Fewer Than 25	255	16.9%
25–49	369	24.5
50–99	325	21.6
100–249	246	16.3
250 and Over	246	16.3
No Response	67	4.4
Total	1,508	100.0%

Exhibit 9
Distribution of Respondents—By Region* of Country

Region	Number of Respondents	Percent of Respondents
Northeast	354	23.5%
North Central	359	23.8
South	380	25.2
West	333	22.1
No Response	82	5.4
Total	1,508	100.0%

*Northeast: CT, ME, MA, NH, NJ, NY, PA, RI, VT.
North Central: IL, IN, IA, KS, MI, MN, MO, NE, ND, OH, SD, WI.
South: AL, AR, DC, DE, FL, GA, KY, LA, MD, MS, OK, NC, SC, TN, TX, VA, WV.
West: AK, AZ, CA, CO, HI, ID, MT, NV, NM, OR, UT, WA, WY.

Sales volume

Exhibit 6 illustrates the distribution of respondents by annual sales volume. Thirty-eight percent of the respondents reported that their annual sales total less than $1 million. This percentage comprises the greatest number of respondents, a total of 573. Only 174 respondents reported annual sales of $10 million or more. This figure represents 11.5 percent of the sample surveyed.

Sales per company operated restaurant

Sales per unit information is displayed in Exhibit 7. The sample is fairly evenly distributed among the four categories.

Number of employees

As shown in Exhibit 8, 369 respondents reported employing 25 to 49 people. More than 32 percent of the respondents surveyed employ 100 or more people.

Region of the country

More than 23 percent of the respondents were located in the Northeast region of the country. Operations in the South accounted for approximately 25 percent of the contributors. As shown in Exhibit 9, the Western region comprised 22 percent of the respondents.

HOW TO USE THE COMPENSATION TABLES

To compare your unit manager's compensation, for example, with that in similar operations, turn to Exhibit 23 (page 22). Find where your operation falls in each category and compare the figures. Assuming, as an example, that your operation is a privately held corporation with full menu—tableservice, operating on a local basis with sales of $1,300,000 per restaurant, you will find the following information:

	Base Salary		
Your Operation	Lower Quartile	Median	Upper Quartile
Private Corporation	$20,000	$24,000	$30,000
Full Menu — Tableservice	20,800	26,000	32,000
Local Only	19,625	24,000	30,000
$1,000,000 to $1,999,999 Sales Per Restaurant	23,000	25,800	30,000

The lower and upper quartiles are given for comparison so that you can determine whether your compensation levels are higher or lower than half of the survey respondents. In general, however, the median is most useful.

For additional information on how the compensation data in the exhibits of this report can be adjusted for a specific region of the country, please refer to Appendix I—Regional Adjustment to Compensation.

Compensation and bonus—by individual position

In this section, base salary and annual bonus information is provided separately for each of the 23 positions. Respondents were asked to provide base salary information as of September 1, 1987 and provide latest average annual bonus information if applicable.

The figures in each table are analyzed by each of the categories listed in "Background." This breakdown permits readers to compare compensation practices of their restaurant companies with those that have similar characteristics. In each exhibit, the number of positions contributing and the lower quartile, median and upper quartile are given for base salary and annual bonus.

Exhibit	Position	Page
10	Owner	9
11	Chairman of the Board	10
12	President	11
13	Vice President of Operations	12
14	Vice President of Finance	13
15	Vice President of Marketing	14
16	Vice President of Personnel/Human Resources	15
17	Vice President of Distribution/Purchasing	16
18	Treasurer	17
19	Controller	18
20	Training Director	19
21	Food and Beverage Director	20
22	Banquet Manager	21
23	Unit Manager	22
24	Assistant Unit Manager	23
25	Night Manager	24
26	Manager Trainee	25
27	Dining Room Manager	26
28	Kitchen Manager	27
29	Executive Chef	28
30	Chef	29
31	Regional Manager	30
32	District Manager	31

Exhibit 10
Compensation for Owner

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	1,344	$30,000	$42,000	$ 70,000	365	$ 5,000	$15,000	$ 35,000
Sales Per Restaurant								
Less than $500,000	187	$22,500	$30,000	$ 50,000	47	$ 3,750	$ 9,000	$ 19,500
$500,000 to $999,999	624	26,000	39,325	60,000	112	5,000	10,000	20,000
$1,000,000 to $1,999,999	294	33,800	50,000	72,000	126	10,000	20,000	40,000
$2,000,000 and Over	200	48,500	70,000	120,000	72	10,000	22,000	57,500
Type of Ownership								
Sole Proprietorship	224	$25,000	$40,000	$ 64,250	49	$ 5,000	$15,000	$ 40,000
Partnership	106	25,000	35,000	50,000	35	5,000	14,500	24,000
Public Corporation	13	32,500	48,000	158,250	1	*	*	*
Private Corporation	937	30,000	45,000	72,000	277	6,000	15,000	38,750
Annual Sales Volume								
Less than $1,000,000	687	$24,000	$30,000	$ 45,000	121	$ 4,500	$10,000	$ 20,000
$1,000,000 to $1,999,999	216	30,000	40,000	60,000	89	10,000	15,000	38,750
$2,000,000 to $4,999,999	247	45,000	65,000	100,000	88	10,000	20,000	40,000
$5,000,000 to $9,999,999	76	60,000	80,000	120,000	25	6,250	25,000	137,500
$10,000,000 and Over	81	43,200	78,000	150,000	35	10,000	40,000	100,000
Scope of Operation								
Local Only	1,183	$26,000	$40,000	$ 60,000	308	$ 5,000	$13,250	$ 25,000
Several Localities	119	45,000	70,000	120,000	43	6,250	25,000	68,750
Regional	27	43,500	77,500	189,000	8	*	24,000	*
National (U.S. only)	11	55,000	89,500	168,750	4	*	*	*
International	3	*	*	*	2	*	*	*
Type of Restaurant								
Full Menu—Tableservice	1,097	$28,600	$40,000	$ 64,000	282	$ 6,000	$15,000	$ 30,000
Limited Menu—Tableservice	82	30,000	48,000	77,000	29	5,000	12,500	37,500
Limited Menu—No Tableservice	95	31,250	57,500	87,500	28	5,000	10,000	68,750
Cafeteria—Full Menu	29	21,100	48,000	80,000	4	*	*	*
Other	40	30,000	38,000	67,750	22	4,250	15,000	37,500

*Insufficient data.

Exhibit 11
Compensation for Chairman of the Board

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	112	$ 40,000	$ 76,500	$137,476	34	$10,625	$40,000	$123,312
Sales Per Restaurant								
Less than $500,000	22	$ 37,500	$ 79,000	$125,000	6	*	*	*
$500,000 to $999,999	31	30,000	50,000	115,780	13	$10,625	$25,000	$ 96,686
$1,000,000 to $1,999,999	33	42,550	73,500	122,500	8	*	45,000	*
$2,000,000 and Over	19	50,000	150,000	200,000	6	*	*	*
Type of Ownership								
Sole Proprietorship	11	$ 40,000	$120,000	$200,000	3	*	*	*
Partnership	3	*	*	*	1	*	*	*
Public Corporation	18	75,750	127,200	268,750	7	*	*	*
Private Corporation	78	33,280	60,000	121,000	23	$10,000	$28,000	$ 70,000
Annual Sales Volume								
Less than $1,000,000	22	$ 21,250	$ 31,640	$ 74,250	5	*	*	*
$1,000,000 to $1,999,999	19	24,750	49,700	73,500	4	*	*	*
$2,000,000 to $4,999,999	16	36,000	65,000	100,000	4	*	*	*
$5,000,000 to $9,999,999	12	31,000	43,100	141,250	6	*	*	*
$10,000,000 and Over	36	92,000	127,200	250,000	14	$25,000	55,000	$200,000
Scope of Operation								
Local Only	54	$ 26,250	$ 41,000	$ 75,000	12	$10,000	$15,000	$167,500
Several Localities	31	44,400	76,500	136,776	9	*	25,000	*
Regional	6	*	*	*	1	*	*	*
National (U.S. only)	14	115,195	175,000	309,000	8	*	45,000	*
International	7	*	*	*	4	*	*	*
Type of Restaurant								
Full Menu — Tableservice	64	$ 35,250	$ 60,000	$145,000	17	$10,000	$25,000	$ 65,000
Limited Menu — Tableservice	14	52,500	125,000	239,500	6	*	*	*
Limited Menu — No Tableservice	22	36,750	100,000	186,250	6	*	*	*
Cafeteria — Full Menu	6	*	*	*	4	*	*	*
Other	3	*	*	*	1	*	*	*

*Insufficient data.

Exhibit 12
Compensation for President

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	560	$36,000	$ 55,000	$ 99,895	195	$ 9,000	$20,000	$ 48,000
Sales Per Restaurant								
Less than $500,000	101	$30,000	$ 51,000	$ 95,647	32	$ 6,250	$20,000	$ 31,500
$500,000 to $999,999	158	30,250	50,000	77,250	66	5,000	20,000	30,000
$1,000,000 to $1,999,999	182	39,000	52,000	80,000	49	5,000	12,000	40,000
$500,000 to $999,999	93	52,000	82,500	132,500	38	15,000	42,500	73,750
Type of Ownership								
Sole Proprietorship	42	$35,000	$ 52,000	$100,000	12	$ 8,500	$21,250	$ 68,750
Partnership	30	35,000	50,000	100,000	11	10,000	15,000	100,000
Public Corporation	49	66,250	97,721	163,250	27	10,000	30,000	68,405
Private Corporation	433	33,150	52,000	91,000	143	5,200	20,000	40,000
Annual Sales Volume								
Less than $1,000,000	134	$25,000	$ 32,000	$ 48,000	38	$ 4,000	$ 9,000	$ 20,000
$1,000,000 to $1,999,999	96	33,000	42,000	60,000	31	5,000	10,000	25,000
$2,000,000 to $4,999,999	132	45,125	52,702	80,000	43	10,000	28,000	50,000
$5,000,000 to $9,999,999	72	52,000	75,000	106,000	31	14,800	24,000	30,000
$10,000,000 and Over	100	75,000	100,000	150,000	42	16,500	40,000	73,351
Scope of Operation								
Local Only	341	$30,000	$ 45,000	$ 70,000	108	$ 5,000	$15,000	$ 34,500
Several Localities	125	48,150	65,000	104,000	40	9,250	17,500	37,500
Regional	37	60,000	87,500	124,750	14	13,375	30,000	61,706
National (U.S. only)	41	99,580	135,000	200,000	25	25,000	37,500	92,101
International	14	92,350	122,500	252,533	8	*	82,000	*
Type of Restaurant								
Full Menu—Tableservice	360	$32,000	$ 52,000	$ 90,000	113	$ 5,775	$20,000	$ 40,000
Limited Menu—Tableservice	45	32,320	52,000	105,250	21	10,000	21,000	60,000
Limited Menu—No Tableservice	95	49,550	70,000	117,500	34	10,625	27,500	50,000
Cafeteria—Full Menu	24	39,250	50,000	94,937	12	6,250	16,000	43,750
Other	26	32,125	52,000	98,300	11	5,000	20,000	60,000

*Insufficient data.

Exhibit 13
Compensation for Vice President of Operations

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	548	$30,000	$45,000	$ 65,000	277	$ 5,000	$10,000	$20,000
Sales Per Restaurant								
Less than $500,000	106	$25,000	$40,000	$ 65,000	60	$ 2,775	$ 9,000	$15,563
$500,000 to $999,999	140	27,250	40,000	54,750	69	5,000	10,000	20,000
$1,000,000 to $1,999,999	160	33,000	48,600	62,500	79	5,000	10,000	20,000
$2,000,000 and Over	115	35,000	58,900	80,000	58	6,000	14,630	27,250
Type of Ownership								
Sole Proprietorship	46	$30,000	$39,000	$ 67,000	18	$ 2,250	$ 8,000	$ 21,500
Partnership	33	31,950	50,000	74,730	14	5,000	9,000	19,341
Public Corporation	76	43,760	60,000	90,250	46	5,250	15,375	28,157
Private Corporation	385	30,000	45,000	60,000	196	5,000	10,000	20,000
Annual Sales Volume								
Less than $1,000,000	69	$20,000	$25,000	$ 35,000	24	$ 2,000	$ 6,000	$15,000
$1,000,000 to $1,999,999	85	25,250	34,000	45,000	44	2,000	5,000	12,000
$2,000,000 to $4,999,999	128	30,000	40,000	52,000	57	5,000	8,000	13,000
$5,000,000 to $9,999,999	76	40,000	54,000	66,500	46	5,000	10,000	20,000
$10,000,000 and Over	163	50,000	66,000	94,800	95	8,500	15,000	28,562
Scope of Operation								
Local Only	272	$25,000	$36,000	$ 52,000	110	$ 3,600	$10,000	$15,000
Several Localities	119	37,300	50,000	69,500	59	5,000	10,000	20,000
Regional	51	42,750	60,000	75,750	25	4,250	13,900	29,687
National (U.S. only)	71	48,500	69,249	107,500	59	8,500	17,512	46,600
International	32	52,500	75,000	99,950	22	10,000	21,000	29,018
Type of Restaurant								
Full Menu—Tableservice	337	$28,600	$45,000	$ 65,000	167	$ 4,250	$10,000	$19,444
Limited Menu—Tableservice	42	32,500	46,800	59,250	21	10,000	17,875	27,562
Limited Menu—No Tableservice	106	36,100	47,000	65,900	54	3,770	10,000	20,000
Cafeteria—Full Menu	27	26,250	50,000	65,000	14	10,000	13,000	25,000
Other	22	29,400	40,000	60,000	13	4,000	5,000	21,250

Exhibit 14
Compensation for Vice President of Finance

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	156	$38,500	$53,000	$ 79,788	68	$ 5,625	$10,000	$27,750
Sales Per Restaurant								
Less than $500,000	27	$39,000	$64,000	$101,307	12	$ 4,250	$ 9,000	$40,093
$500,000 to $999,999	44	36,500	51,000	81,000	21	5,000	10,000	24,361
$1,000,000 to $1,999,999	47	33,000	50,000	64,500	16	3,175	10,000	26,500
$2,000,000 and Over	31	40,000	60,000	100,000	16	6,750	11,000	27,250
Type of Ownership								
Sole Proprietorship	12	$23,500	$62,500	$102,755	2	*	*	*
Partnership	11	36,000	42,000	63,000	2	*	*	*
Public Corporation	29	56,250	77,394	121,700	14	$ 6,000	$13,921	$30,065
Private Corporation	102	36,500	50,000	69,470	49	5,500	10,000	25,000
Annual Sales Volume								
Less than $1,000,000	16	$24,000	$35,500	$100,072	5	*	*	*
$1,000,000 to $1,999,999	22	30,000	47,500	73,591	6	*	*	*
$2,000,000 to $4,999,999	20	21,000	35,000	67,970	4	*	*	*
$5,000,000 to $9,999,999	18	34,500	44,000	63,750	5	*	*	*
$10,000,000 and Over	73	48,000	63,000	87,136	45	$ 8,000	$10,000	$26,500
Scope of Operation								
Local Only	62	$28,000	$40,000	$ 55,000	21	$ 2,700	$ 6,000	$26,500
Several Localities	36	40,500	50,000	65,750	12	4,250	10,000	18,000
Regional	18	45,150	60,000	67,625	10	4,250	13,500	37,618
National (U.S. only)	28	66,250	95,500	115,450	19	10,000	16,000	33,325
International	11	65,000	75,000	123,400	6	*	*	*
Type of Restaurant								
Full Menu—Tableservice	86	$40,000	$54,900	$ 78,591	34	$ 6,500	$12,921	$25,000
Limited Menu—Tableservice	15	25,500	46,500	105,784	5	*	*	*
Limited Menu—No Tableservice	36	40,000	60,940	91,920	19	5,000	10,000	27,000
Cafeteria—Full Menu	5	*	*	*	3	*	*	*
Other	9	*	44,000	*	6	*	*	*

*Insufficient data.

Exhibit 15
Compensation for Vice President of Marketing

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	171	$30,000	$42,000	$ 68,600	64	$ 4,000	$ 9,900	$21,500
Sales Per Restaurant								
Less than $500,000	29	$40,500	$60,000	$ 85,000	15	$ 7,000	$10,000	$28,750
$500,000 to $999,999	41	27,000	37,000	65,000	16	2,625	6,725	24,895
$1,000,000 to $1,999,999	49	27,850	37,500	55,750	15	3,000	5,000	13,380
$2,000,000 and Over	39	29,925	40,613	72,625	10	4,250	7,000	12,550
Type of Ownership								
Sole Proprietorship	12	$28,900	$50,000	$ 97,000	2	*	*	*
Partnership	14	22,750	35,000	45,000	3	*	*	*
Public Corporation	39	40,350	51,850	100,000	19	$10,139	$15,000	$27,279
Private Corporation	103	27,625	37,750	64,500	38	4,000	7,000	13,800
Annual Sales Volume								
Less than $1,000,000	16	$21,750	$40,000	$ 64,235	5	*	*	*
$1,000,000 to $1,999,999	19	22,588	42,000	121,029	4	*	*	*
$2,000,000 to $4,999,999	30	18,000	27,500	41,000	9	*	$ 5,000	*
$5,000,000 to $9,999,999	27	29,550	37,500	53,250	11	$ 2,875	5,500	$ 9,500
$10,000,000 and Over	66	37,625	50,850	75,000	27	4,250	12,010	26,213
Scope of Operation								
Local Only	61	$18,241	$33,542	$ 44,750	16	$ 3,500	$ 6,725	$12,975
Several Localities	38	30,000	35,750	49,525	11	2,625	4,500	5,750
Regional	25	28,000	40,000	64,000	10	3,000	4,000	15,830
National (U.S. only)	32	51,775	71,151	86,663	19	9,925	17,365	28,100
International	15	52,500	97,500	109,150	8	*	25,000	*
Type of Restaurant								
Full Menu—Tableservice	91	$28,600	$39,800	$ 64,000	27	$ 4,000	$ 8,450	$18,548
Limited Menu—Tableservice	19	29,550	34,000	85,488	6	*	*	*
Limited Menu—No Tableservice	37	31,200	50,000	71,000	19	5,250	10,528	25,000
Cafeteria—Full Menu	7	*	*	*	3	*	*	*
Other	12	30,000	40,000	45,000	7	*	*	*

*Insufficient data.

Exhibit 16
Compensation for Vice President of Personnel/Human Resources

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	147	$21,000	$30,000	$50,000	51	$2,625	$ 6,000	$12,590
Sales Per Restaurant								
Less than $500,000	23	$20,100	$36,000	$59,860	9	*	$11,665	*
$500,000 to $999,999	27	21,250	27,500	58,750	7	*	*	*
$1,000,000 to $1,999,999	37	20,250	30,000	47,250	10	$1,375	5,000	$ 9,550
$2,000,000 and Over	47	22,094	30,500	50,925	20	2,013	6,000	10,300
Type of Ownership								
Sole Proprietorship	13	$14,400	$28,250	$35,250	4	*	*	*
Partnership	8	*	24,300	*	1	*	*	*
Public Corporation	32	35,000	50,000	70,866	15	$2,625	$10,000	$19,726
Private Corporation	89	20,550	27,500	45,000	31	1,513	5,000	12,590
Annual Sales Volume								
Less than $1,000,000	11	$18,000	$28,000	$36,000	4	*	*	*
$1,000,000 to $1,999,999	14	15,000	18,000	60,000	5	*	*	*
$2,000,000 to $4,999,999	28	18,180	23,400	28,375	10	$ 600	$ 8,000	$10,400
$5,000,000 to $9,999,999	20	22,000	26,000	30,000	8	*	4,000	*
$10,000,000 and Over	61	29,400	45,000	60,000	19	2,875	7,850	14,933
Scope of Operation								
Local Only	62	$18,000	$24,000	$30,000	19	$1,000	$ 2,740	$ 7,500
Several Localities	30	20,800	29,400	42,000	6	*	*	*
Regional	16	23,950	45,500	57,860	5	*	*	*
National (U.S. only)	25	42,525	58,750	75,913	15	8,125	10,625	20,800
International	13	33,500	70,000	97,453	6	*	*	*
Type of Restaurant								
Full Menu—Tableservice	84	$22,000	$30,000	$50,000	34	$2,625	$ 6,750	$12,278
Limited Menu—Tableservice	13	17,000	27,500	58,750	4	*	*	*
Limited Menu—No Tableservice	29	25,000	36,000	50,000	10	2,610	7,785	26,525
Cafeteria—Full Menu	9	*	41,500	*	2	*	*	*
Other	8	*	30,000	*	0	*	*	*

*Insufficient data.

Exhibit 17
Compensation for Vice President of Distribution/Purchasing

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	113	$22,250	$34,000	$ 54,750	43	$2,001	$ 6,000	$16,209
Sales Per Restaurant								
Less than $500,000	19	$18,500	$50,000	$ 66,250	7	*	*	*
$500,000 to $999,999	26	23,100	39,050	67,250	10	$1,100	$14,514	$23,000
$1,000,000 to $1,999,999	34	20,000	33,000	47,250	12	800	6,100	14,500
$2,000,000 and Over	26	23,625	27,000	47,500	10	1,125	2,900	5,575
Type of Ownership								
Sole Proprietorship	15	$24,000	$25,000	$ 35,000	7	*	*	*
Partnership	7	*	*	*	1	*	*	*
Public Corporation	26	30,170	53,946	74,527	15	$2,850	$13,714	$19,153
Private Corporation	63	21,000	35,000	52,000	20	2,000	5,200	17,000
Annual Sales Volume								
Less than $1,000,000	13	$20,000	$35,000	$ 65,000	4	*	*	*
$1,000,000 to $1,999,999	13	14,998	24,000	$102,950	2	*	*	*
$2,000,000 to $4,999,999	24	18,200	23,000	36,000	9	*	$ 2,250	*
$5,000,000 to $9,999,999	16	23,675	27,000	34,500	8	*	2,000	*
$10,000,000 and Over	39	30,680	50,000	63,000	16	$4,300	13,400	$16,612
Scope of Operation								
Local Only	56	$20,000	$25,500	$ 35,000	19	$ 700	$ 2,182	$ 9,000
Several Localities	14	23,500	30,160	40,000	1	*	*	*
Regional	12	20,000	32,000	50,000	4	*	*	*
National (U.S. only)	20	51,000	60,000	73,000	13	4,075	14,200	21,500
International	10	38,750	65,414	83,206	6	4,555	17,500	27,104
Type of Restaurant								
Full Menu—Tableservice	71	$21,880	$31,460	$ 53,419	28	$1,125	$ 3,000	$14,600
Limited Menu—Tableservice	10	19,963	46,500	63,511	5	*	*	*
Limited Menu—No Tableservice	18	25,500	36,750	77,000	7	*	*	*
Cafeteria—Full Menu	6	*	*	*	2	*	*	*
Other	7	*	*	*	1	*	*	*

*Insufficient data.

Exhibit 18
Compensation for Treasurer

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	177	$18,000	$26,000	$ 45,000	52	$ 5,000	$10,000	$25,000
Sales Per Restaurant								
Less than $500,000	30	$15,000	$24,000	$ 50,000	8	*	$ 5,500	*
$500,000 to $999,999	51	18,000	22,950	36,300	13	$ 3,250	7,000	$24,250
$1,000,000 to $1,999,999	46	20,100	26,000	50,000	13	3,600	8,000	40,000
$2,000,000 and Over	36	20,400	35,000	50,000	13	10,000	15,000	45,000
Type of Ownership								
Sole Proprietorship	22	$15,250	$19,500	$ 47,250	6	*	*	*
Partnership	6	*	*	*	0	*	*	*
Public Corporation	13	51,125	73,000	122,440	5	*	*	*
Private Corporation	135	18,000	25,800	42,000	40	$ 5,000	$10,000	$22,900
Annual Sales Volume								
Less than $1,000,000	54	$15,638	$18,460	$ 30,750	11	$ 1,000	$ 5,000	$10,000
$1,000,000 to $1,999,999	26	15,250	23,750	37,725	5	*	*	*
$2,000,000 to $4,999,999	39	21,400	32,500	44,500	16	6,250	17,500	28,750
$5,000,000 to $9,999,999	20	24,000	40,000	50,000	9	*	8,000	*
$10,000,000 and Over	25	22,400	48,500	73,000	5	*	*	*
Scope of Operation								
Local Only	129	$16,000	$24,000	$ 39,000	34	$ 3,700	$10,000	$24,250
Several Localities	23	21,000	36,000	54,035	5	*	*	*
Regional	4	*	*		2	*	*	*
National (U.S. only)	13	38,800	48,500	55,625	6	*	*	*
International	7	*	*		4	*	*	*
Type of Restaurant								
Full Menu — Tableservice	123	$18,000	$25,000	$ 40,000	32	$ 4,000	$10,000	$22,900
Limited Menu — Tableservice	16	14,000	31,200	50,000	4	*	*	*
Limited Menu — No Tableservice	22	16,313	50,000	55,845	8	*	6,500	*
Cafeteria — Full Menu	7	*	*	*	3	*	*	*
Other	5	*	*	*	3	*	*	*

*Insufficient data.

Exhibit 19
Compensation for Controller *

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	361	$24,050	$32,000	$40,300	107	$1,275	$ 4,000	$ 7,500
Sales Per Restaurant								
Less than $500,000	40	$24,000	$31,600	$52,500	11	$3,000	$ 5,250	$18,803
$500,000 to $999,999	87	24,000	33,800	41,600	23	2,000	4,000	10,000
$1,000,000 to $1,999,999	107	21,700	30,000	40,000	28	1,000	2,000	5,000
$2,000,000 and Over	113	25,000	34,600	41,275	37	1,850	4,000	6,600
Type of Ownership								
Sole Proprietorship	31	$28,000	$33,500	$41,900	11	$1,500	$ 5,000	$ 8,000
Partnership	45	22,088	30,250	37,750	8	*	800	*
Public Corporation	47	33,500	40,300	60,494	18	3,125	7,251	24,579
Private Corporation	233	23,425	30,000	40,000	67	1,000	3,000	5,775
Annual Sales Volume								
Less than $1,000,000	25	$18,300	$25,500	$32,550	6	*	*	*
$1,000,000 to $1,999,999	39	20,250	25,000	34,830	9	*	$ 1,200	*
$2,000,000 to $4,999,999	108	21,000	25,500	33,950	29	$1,000	2,000	$ 3,750
$5,000,000 to $9,999,999	70	25,000	35,000	40,000	20	1,850	3,500	5,750
$10,000,000 and Over	105	35,125	41,900	54,250	35	3,000	5,050	10,375
Scope of Operation								
Local Only	190	$21,600	$27,530	$35,000	52	$1,000	$ 2,650	$ 5,000
Several Localities	72	24,000	33,000	40,000	16	1,000	2,900	6,000
Regional	45	35,000	40,400	50,000	14	3,000	4,000	13,000
National (U.S. only)	31	35,500	52,000	66,553	16	3,000	5,175	11,778
International	21	35,000	55,000	71,464	8	*	14,777	*
Type of Restaurant								
Full Menu — Tableservice	246	$23,000	$30,000	$40,000	68	$1,000	$ 3,000	$ 5,000
Limited Menu — Tableservice	26	20,363	27,400	48,000	11	2,500	5,000	10,000
Limited Menu — No Tableservice	60	25,000	35,000	51,000	16	4,700	9,250	23,162
Cafeteria — Full Menu	14	30,000	35,000	45,150	2	*	*	*
Other	10	26,000	37,500	50,500	7	*	*	*

*Insufficient data

Exhibit 20
Compensation for Training Director

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	137	$24,775	$32,000	$43,900	40	$3,081	$6,000	$10,000
Sales Per Restaurant								
Less than $500,000	35	$18,000	$34,000	$50,000	11	$2,000	$4,750	$10,375
$500,000 to $999,999	47	24,250	31,000	45,000	16	4,250	6,000	9,748
$1,000,000 to $1,999,999	31	27,250	33,000	36,000	5	*	*	*
$2,000,000 and Over	17	28,280	40,000	48,750	5	*	*	*
Type of Ownership								
Sole Proprietorship	9	*	$13,000	*	2	*	*	*
Partnership	4	*	*	*	0	*	*	*
Public Corporation	30	$31,178	38,500	$55,500	12	$3,744	$7,968	$10,823
Private Corporation	91	24,775	31,750	38,850	26	3,000	6,000	10,000
Annual Sales Volume								
Less than $1,000,000	14	$14,250	$28,500	$47,375	5	*	*	*
$1,000,000 to $1,999,999	9	*	40,000	*	1	*	*	*
$2,000,000 to $4,999,999	26	20,000	24,700	33,300	7	*	*	*
$5,000,000 to $9,999,999	14	20,750	25,000	40,950	4	*	*	*
$10,000,000 and Over	67	30,000	35,000	45,000	20	$3,250	$7,750	$10,600
Scope of Operation								
Local Only	45	$18,650	$25,000	$35,000	10	$3,500	$6,000	$ 9,675
Several Localities	29	25,000	30,000	34,750	8	*	6,000	*
Regional	25	25,000	32,000	43,000	6	*	*	*
National (U.S. only)	27	33,250	42,120	56,775	11	2,250	3,500	10,498
International	11	35,000	54,000	60,000	5	*	*	*
Type of Restaurant								
Full Menu — Tableservice	55	$24,000	$31,200	$40,000	12	$3,000	$5,718	$10,475
Limited Menu — Tableservice	19	24,000	35,000	45,700	5	*	*	*
Limited Menu — No Tableservice	53	25,000	32,105	42,000	20	2,500	6,000	9,975
Cafeteria — Full Menu	4	*	*	*	0	*	*	*
Other	5	*	*	*	2	*	*	*

*Insufficient data.

Exhibit 21
Compensation for Food and Beverage Director

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	504	$22,000	$30,000	$40,000	146	$2,000	$4,650	$10,000
Sales Per Restaurant								
Less than $500,000	44	$18,525	$25,500	$30,000	12	$2,594	$4,900	$ 5,525
$500,000 to $999,999	85	20,020	28,000	35,500	38	1,400	3,500	10,000
$1,000,000 to $1,999,999	75	21,685	30,000	40,000	37	2,000	4,750	10,000
$2,000,000 and Over	262	25,000	35,000	46,000	45	2,575	5,000	9,450
Type of Ownership								
Sole Proprietorship	65	$20,800	$28,000	$37,600	24	$1,250	$5,000	$ 9,375
Partnership	77	24,250	30,000	43,750	25	3,250	5,000	10,500
Public Corporation	176	25,250	31,000	48,745	15	2,000	5,500	9,450
Private Corporation	170	20,500	30,000	42,000	79	2,000	4,000	10,000
Annual Sales Volume								
Less than $1,000,000	60	$18,450	$22,350	$28,000	17	$1,200	$2,000	$ 4,375
$1,000,000 to $1,999,999	40	20,975	28,000	35,000	20	2,000	5,850	11,500
$2,000,000 to $4,999,999	211	23,175	30,000	37,150	35	1,700	3,600	5,000
$5,000,000 to $9,999,999	65	28,525	35,150	45,750	23	2,500	5,400	10,000
$10,000,000 and Over	91	31,000	44,490	58,250	37	5,000	7,650	15,375
Scope of Operation								
Local Only	330	$20,800	$28,000	$36,815	71	$2,000	$4,500	$ 9,450
Several Localities	55	25,625	30,000	45,000	14	2,750	4,000	12,000
Regional	32	27,125	33,500	44,485	10	1,000	5,400	10,000
National (U.S. only)	72	29,075	40,000	57,500	48	3,000	5,000	10,000
International	13	29,270	42,000	60,593	2	*	*	*
Type of Restaurant								
Full Menu—Tableservice	279	$21,954	$30,000	$40,000	112	$2,000	$4,000	$ 6,750
Limited Menu—Tableservice	20	24,000	28,500	50,000	12	5,000	7,500	10,000
Limited Menu—No Tableservice	9	*	27,500	*	2	*	*	*
Cafeteria—Full Menu	26	23,500	34,320	45,950	3	*	*	*
Other	152	20,750	30,000	39,650	9	*	3,000	*

*Insufficient data.

Exhibit 22
Compensation for Banquet Manager

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	305	$16,000	$19,500	$25,000	86	$1,225	$4,000	$ 7,375
Sales Per Restaurant								
Less than $500,000	17	$15,700	$18,000	$20,000	1	*	*	*
$500,000 to $999,999	58	12,300	18,000	24,250	14	$ 500	$1,200	$ 5,000
$1,000,000 to $1,999,999	79	15,840	18,350	23,000	39	2,000	5,000	7,875
$2,000,000 and Over	133	18,000	22,750	28,486	31	1,353	4,000	10,000
Type of Ownership								
Sole Proprietorship	52	$17,460	$20,000	$27,357	11	$1,700	$4,440	$ 8,750
Partnership	35	16,925	18,600	24,750	5	*	*	*
Public Corporation	61	16,775	21,250	29,075	8	*	5,000	*
Private Corporation	147	15,600	19,500	25,000	62	1,000	3,000	7,500
Annual Sales Volume								
Less than $1,000,000	36	$15,000	$18,000	$21,088	9	*	$2,400	*
$1,000,000 to $1,999,999	41	15,150	18,000	21,500	14	$2,625	5,000	$11,625
$2,000,000 to $4,999,999	105	16,125	20,000	24,750	38	1,000	4,000	9,250
$5,000,000 to $9,999,999	46	18,000	21,938	25,000	10	500	1,652	7,270
$10,000,000 and Over	59	18,000	25,000	30,000	14	1,950	4,900	10,463
Scope of Operation								
Local Only	210	$16,000	$19,200	$25,000	65	$1,353	$4,000	$ 7,875
Several Localities	41	18,000	22,000	25,000	8	*	*	*
Regional	22	11,450	23,500	33,000	6	*	*	*
National (U.S. only)	27	14,625	17,250	28,750	7	*	*	*
International	3	*	*	*	0	*	*	*
Type of Restaurant								
Full Menu—Tableservice	206	$16,000	$18,720	$24,750	58	$1,200	$3,000	$ 7,500
Limited Menu—Tableservice	13	16,800	19,000	28,500	5	*	*	*
Limited Menu—No Tableservice	4	*	*	*	2	*	*	*
Cafeteria—Full Menu	16	13,125	20,500	35,447	0	*	*	*
Other	56	16,200	21,500	28,750	16	700	4,500	5,000

*Insufficient data.

Exhibit 23
Compensation for Unit Manager

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	14,339	$20,000	$24,000	$30,000	10,672	$2,000	$4,000	$7,000
Sales Per Restaurant								
Less than $500,000	5,739	$15,000	$19,000	$24,135	4,314	$1,025	$3,000	$5,150
$500,000 to $999,999	3,830	20,000	22,000	25,000	2,967	2,000	3,500	5,000
$1,000,000 to $1,999,999	2,153	23,000	25,800	30,000	1,326	2,000	5,000	8,000
$2,000,000 and Over	1,091	27,000	33,000	41,400	660	3,625	6,000	10,000
Type of Ownership								
Sole Proprietorship	418	$17,847	$22,000	$30,000	313	$1,125	$2,800	$6,000
Partnership	284	22,025	27,000	35,000	118	2,000	4,000	7,375
Public Corporation	6,704	22,000	25,740	30,000	5,987	2,951	4,000	6,000
Private Corporation	6,821	20,000	24,000	30,000	4,209	2,000	4,000	7,000
Annual Sales Volume								
Less than $1,000,000	737	$16,000	$20,800	$25,875	496	$1,500	$3,000	$5,000
$1,000,000 to $1,999,999	1,844	20,000	25,000	30,000	1,025	1,200	3,000	5,900
$2,000,000 to $4,999,999	968	20,000	25,000	31,890	520	2,325	4,000	6,000
$5,000,000 to $9,999,999	732	20,575	25,000	30,750	442	2,000	5,000	7,000
$10,000,000 and Over	8,533	22,200	26,000	31,000	6,785	3,000	5,000	11,800
Scope of Operation								
Local Only	1,515	$19,625	$24,000	$30,000	744	$2,000	$3,500	$6,000
Several Localities	1,435	20,000	24,000	28,000	1,013	2,100	4,350	7,825
Regional	1,371	20,000	26,000	30,000	967	2,625	4,709	10,000
National (U.S. only)	5,558	22,000	27,922	32,022	4,344	2,025	4,500	12,251
International	4,450	20,250	26,000	30,750	3,600	2,821	5,000	6,750
Type of Restaurant								
Full Menu—Tableservice	5,456	$20,800	$26,000	$32,000	4,604	$2,000	$4,000	$7,500
Limited Menu—Tableservice	1,497	18,275	22,000	25,000	887	2,500	4,425	6,750
Limited Menu—No Tableservice	3,752	18,000	21,000	25,000	2,421	2,000	3,000	5,000
Cafeteria—Full Menu	2,910	21,600	25,000	31,425	2,289	1,850	3,000	8,850
Other	399	16,000	21,900	25,000	305	1,575	4,034	6,500

Exhibit 24
Compensation for Assistant Unit Manager

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	19,127	$15,000	$18,000	$22,000	9,116	$1,000	$2,000	$3,475
Sales Per Restaurant								
Less than $500,000	7,592	$12,000	$15,000	$18,000	2,402	$ 500	$1,000	$3,000
$500,000 to $999,999	4,348	15,000	17,000	19,000	1,898	1,000	1,900	2,500
$1,000,000 to $1,999,999	3,006	18,000	20,000	23,000	1,846	1,000	2,000	3,900
$2,000,000 and Over	1,563	20,000	24,000	28,375	666	2,000	3,000	5,000
Type of Ownership								
Sole Proprietorship	678	$15,000	$18,000	$24,000	510	$ 500	$1,910	$2,910
Partnership	285	15,700	18,488	23,850	116	775	2,000	3,300
Public Corporation	8,969	18,000	20,000	22,750	4,357	870	2,000	4,000
Private Corporation	9,065	15,000	18,000	22,000	4,055	1,000	2,000	3,583
Annual Sales Volume								
Less than $1,000,000	1,007	$13,000	$16,000	$20,000	411	$ 500	$2,000	$3,000
$1,000,000 to $1,999,999	4,081	15,000	19,000	24,000	1,785	800	1,500	2,500
$2,000,000 to $4,999,999	794	15,600	18,000	22,000	252	1,000	2,000	3,467
$5,000,000 to $9,999,999	713	16,125	19,500	23,000	418	813	2,000	3,750
$10,000,000 and Over	9,916	17,803	20,000	23,913	3,947	1,098	2,000	5,000
Scope of Operation								
Local Only	1,651	$15,000	$18,200	$22,900	667	$1,000	$2,000	$3,000
Several Localities	1,836	15,000	17,000	20,000	916	1,000	2,000	4,000
Regional	2,284	17,125	19,512	21,975	438	1,000	1,500	4,000
National (U.S. only)	7,400	17,559	20,700	23,375	5,053	1,064	3,000	6,000
International	5,947	14,250	19,000	21,750	2,036	1,603	2,500	2,875
Type of Restaurant								
Full Menu—Tableservice	8,214	$16,640	$20,000	$24,000	5,839	$1,000	$2,000	$4,000
Limited Menu—Tableservice	1,378	13,000	16,700	19,878	365	1,000	2,200	4,000
Limited Menu—No Tableservice	6,627	14,000	16,200	18,821	2,417	801	1,500	2,500
Cafeteria—Full Menu	2,506	15,560	18,000	21,000	381	1,025	2,000	2,481
Other	105	15,150	20,000	26,625	78	750	2,000	3,366

Exhibit 25
Compensation for Night Manager

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	1,487	$15,000	$18,200	$22,000	431	$ 713	$1,250	$2,875
Sales Per Restaurant								
Less than $500,000	56	$11,460	$13,000	$16,147	18	$ 500	$1,250	$3,750
$500,000 to $999,999	281	13,050	15,000	16,500	147	750	1,000	1,872
$1,000,000 to $1,999,999	570	16,000	19,000	22,075	146	550	1,100	2,000
$2,000,000 and Over	459	19,000	21,840	25,000	71	1,000	2,000	4,750
Type of Ownership								
Sole Proprietorship	77	$14,325	$18,000	$22,000	27	$ 500	$1,000	$3,000
Partnership	37	14,280	18,250	21,960	11	625	1,250	8,750
Public Corporation	345	16,000	18,250	25,750	55	700	2,000	2,750
Private Corporation	972	15,000	18,200	23,000	329	750	1,200	2,763
Annual Sales Volume								
Less than $1,000,000	82	$12,610	$15,000	$19,184	29	$ 501	$1,250	$3,750
$1,000,000 to $1,999,999	94	15,850	19,000	24,038	27	1,000	1,750	3,000
$2,000,000 to $4,999,999	182	17,000	20,000	23,400	44	600	1,000	2,050
$5,000,000 to $9,999,999	117	16,137	20,000	22,000	83	500	1,055	2,375
$10,000,000 and Over	891	15,000	18,000	22,000	199	775	1,350	4,750
Scope of Operation								
Local Only	498	$15,000	$18,200	$22,100	201	$ 600	$1,500	$3,000
Several Localities	262	13,125	16,500	21,500	168	563	1,100	2,000
Regional	103	10,896	16,650	21,900	34	820	1,350	3,000
National (U.S. only)	336	17,920	20,592	22,000	16	850	1,500	2,750
International	279	17,500	19,000	27,000	4	*	*	*
Type of Restaurant								
Full Menu — Tableservice	816	$16,000	$19,500	$23,400	177	$ 713	$1,500	$4,000
Limited Menu — Tableservice	311	12,000	14,700	17,815	25	400	1,000	1,500
Limited Menu — No Tableservice	258	11,460	14,300	15,750	147	910	1,200	1,872
Cafeteria — Full Menu	21	12,250	15,950	22,288	14	800	1,250	2,800
Other	23	12,510	17,000	21,500	17	275	750	1,750

*Insufficient data.

Exhibit 26
Compensation for Manager Trainee

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	3,820	$13,000	$15,600	$18,438	110	$ 800	$1,200	$3,000
Sales Per Restaurant								
Less than $500,000	1,704	$12,000	$15,000	$16,000	5	*	*	*
$500,000 to $999,999	636	12,000	14,000	16,000	17	$ 475	$1,200	$5,250
$1,000,000 to $1,999,999	669	14,670	15,650	18,425	81	625	1,000	2,000
$2,000,000 and Over	534	15,000	18,000	21,000	7	*	*	*
Type of Ownership								
Sole Proprietorship	112	$12,125	$15,000	$18,875	4	*	*	*
Partnership	128	12,000	15,000	18,000	50	$ 850	$1,000	$2,000
Public Corporation	1,982	15,000	17,000	20,000	7	*	*	*
Private Corporation	1,593	13,000	15,300	18,200	49	763	1,500	3,750
Annual Sales Volume								
Less than $1,000,000	719	$10,050	$13,000	$15,450	4	*	*	*
$1,000,000 to $1,999,999	194	13,000	15,000	18,000	8	*	$1,350	*
$2,000,000 to $4,999,999	173	13,000	15,000	17,000	13	$ 800	2,860	$5,000
$5,000,000 to $9,999,999	115	15,000	16,000	18,813	16	500	1,250	2,000
$10,000,000 and Over	2,342	15,525	17,000	20,000	69	800	1,150	1,500
Scope of Operation								
Local Only	270	$12,485	$15,000	$17,875	36	$1,000	$1,750	$4,750
Several Localities	368	13,000	15,000	17,000	60	425	500	2,750
Regional	736	15,700	17,650	19,775	10	750	2,500	5,000
National (U.S. only)	1,110	16,841	18,810	20,946	0	*	*	*
International	1,336	15,000	19,000	23,000	4	*	*	*
Type of Restaurant								
Full Menu—Tableservice	1,637	$14,000	$16,000	$19,604	33	$ 800	$1,500	$4,000
Limited Menu—Tableservice	251	10,875	15,000	18,116	3	*	*	*
Limited Menu—No Tableservice	1,077	13,000	15,000	16,500	70	550	1,000	2,520
Cafeteria—Full Menu	174	12,500	15,000	17,425	1	*	*	*
Other	664	15,000	15,600	19,500	3	*	*	*

*Insufficient data.

Exhibit 27
Compensation for Dining Room Manager

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	1,216	$15,000	$18,950	$23,000	521	$1,000	$1,500	$3,600
Sales Per Restaurant								
Less than $500,000	61	$12,000	$14,320	$20,700	22	$ 225	$1,250	$2,800
$500,000 to $999,999	234	13,125	16,500	20,000	58	575	1,000	2,000
$1,000,000 to $1,999,999	244	15,600	19,000	22,000	105	1,000	2,000	5,000
$2,000,000 and Over	466	18,000	22,000	25,000	288	1,000	1,900	3,965
Type of Ownership								
Sole Proprietorship	140	$14,620	$18,100	$24,000	46	$ 813	$1,000	$4,715
Partnership	87	12,575	19,000	23,475	15	500	1,000	1,750
Public Corporation	408	14,514	18,000	21,750	225	550	1,090	3,625
Private Corporation	562	15,150	19,000	22,905	231	1,000	2,000	3,665
Annual Sales Volume								
Less than $1,000,000	165	$12,485	$15,600	$20,700	47	$ 713	$1,500	$2,150
$1,000,000 to $1,999,999	104	15,700	18,000	20,015	38	850	2,000	4,950
$2,000,000 to $4,999,999	183	15,970	20,000	24,000	65	1,000	1,000	3,000
$5,000,000 to $9,999,999	99	18,000	23,000	26,000	53	1,000	2,000	5,000
$10,000,000 and Over	456	18,188	23,000	26,781	271	1,045	2,500	5,750
Scope of Operation								
Local Only	680	$15,000	$18,200	$22,075	188	$1,000	$2,000	$3,860
Several Localities	142	15,000	18,000	22,100	75	400	1,000	2,000
Regional	94	17,625	20,900	26,000	30	313	1,000	5,313
National (U.S. only)	120	14,250	24,950	28,872	51	1,000	1,090	3,000
International	179	12,250	22,000	28,500	177	1,000	2,750	5,000
Type of Restaurant								
Full Menu—Tableservice	888	$15,000	$19,000	$23,875	456	$1,000	$2,000	$4,000
Limited Menu—Tableservice	32	11,580	15,300	19,088	11	225	1,000	2,000
Limited Menu—No Tableservice	13	8,694	17,000	22,000	0	*	*	*
Cafeteria—Full Menu	78	12,025	17,200	26,500	3	*	*	*
Other	17	16,575	19,750	21,500	7	*	*	*

*Insufficient data.

Exhibit 28
Compensation for Kitchen Manager

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	1,826	$15,600	$19,500	$23,475	904	$1,000	$1,500	$3,000
Sales Per Restaurant								
Less than $500,000	235	$12,000	$15,500	$20,000	159	$ 500	$ 825	$1,875
$500,000 to $999,999	278	15,000	18,000	20,950	91	500	1,000	2,875
$1,000,000 to $1,999,999	495	17,000	20,000	25,000	321	1,000	2,000	4,600
$2,000,000 and Over	677	19,200	22,000	26,000	293	1,250	2,350	4,994
Type of Ownership								
Sole Proprietorship	150	$14,515	$18,610	$21,700	61	$ 500	$1,500	$3,000
Partnership	64	15,000	18,500	21,900	21	500	1,125	2,750
Public Corporation	783	15,925	20,000	23,530	377	435	3,000	9,100
Private Corporation	814	15,600	20,000	24,000	441	1,000	1,560	3,000
Annual Sales Volume								
Less than $1,000,000	190	$14,000	$16,570	$20,445	58	$ 500	$1,000	$2,000
$1,000,000 to $1,999,999	207	16,800	20,000	26,000	159	1,000	1,750	4,000
$2,000,000 to $4,999,999	168	17,680	20,000	24,000	74	1,000	2,000	3,000
$5,000,000 to $9,999,999	172	18,000	20,900	26,000	87	813	1,825	3,000
$10,000,000 and Over	949	18,000	21,840	25,000	486	1,246	4,000	5,000
Scope of Operation								
Local Only	572	$15,500	$19,240	$23,400	212	$ 850	$1,500	$3,000
Several Localities	184	17,000	20,000	25,000	111	500	1,500	3,000
Regional	157	16,200	19,000	23,475	38	475	1,500	6,063
National (U.S. only)	456	18,000	20,600	21,592	366	1,984	3,000	6,000
International	456	12,000	22,000	26,500	177	900	1,600	3,100
Type of Restaurant								
Full Menu—Tableservice	1,510	$15,813	$20,000	$24,000	784	$1,000	$1,530	$3,000
Limited Menu—Tableservice	111	14,250	15,600	18,150	63	563	2,200	5,750
Limited Menu—No Tableservice	27	11,100	14,750	21,500	3	*	*	*
Cafeteria—Full Menu	38	16,000	21,000	22,000	1	*	*	*
Other	30	18,700	20,000	23,985	24	510	1,000	3,000

*Insufficient data.

Exhibit 29
Compensation for Executive Chef

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	560	$24,000	$30,441	$40,000	161	$1,500	$3,600	$ 6,000
Sales Per Restaurant								
Less than $500,000	66	$18,500	$25,000	$31,200	12	$ 600	$1,400	$ 4,650
$500,000 to $999,999	80	20,000	26,000	32,000	31	1,000	2,000	4,750
$1,000,000 to $1,999,999	153	24,000	31,000	38,000	51	1,500	3,000	5,000
$2,000,000 and Over	234	29,125	37,750	45,000	65	3,000	5,000	10,000
Type of Ownership								
Sole Proprietorship	70	$24,000	$30,000	$45,000	30	$2,000	$4,500	$ 8,900
Partnership	69	26,520	30,000	40,000	12	1,000	3,000	16,000
Public Corporation	74	28,000	35,000	45,000	10	1,250	5,200	15,250
Private Corporation	317	23,355	30,000	39,000	107	1,563	3,000	6,000
Annual Sales Volume								
Less than $1,000,000	97	$20,000	$25,000	$31,800	34	$1,000	$2,450	$ 5,150
$1,000,000 to $1,999,999	83	22,000	30,000	34,000	32	1,000	2,000	5,000
$2,000,000 to $4,999,999	112	25,250	32,000	40,000	42	1,813	4,000	6,750
$5,000,000 to $9,999,999	55	29,625	35,000	40,060	19	2,500	5,100	8,795
$10,000,000 and Over	186	30,923	40,000	49,750	32	3,000	5,000	8,000
Scope of Operation								
Local Only	344	$23,400	$30,000	$39,000	121	$1,500	$3,500	$ 6,000
Several Localities	60	26,400	36,000	44,125	8	*	5,000	*
Regional	61	28,000	30,000	41,000	5	*	*	*
National (U.S. only)	86	27,225	35,000	44,500	25	2,000	3,700	5,750
International	8	*	46,263	*	1	*	*	*
Type of Restaurant								
Full Menu—Tableservice	464	$24,625	$30,000	$40,000	142	$1,813	$3,850	$ 6,000
Limited Menu—Tableservice	13	17,070	30,500	41,900	2	*	*	*
Limited Menu—No Tableservice	6	*	*	*	0	*	*	*
Cafeteria—Full Menu	47	24,200	33,690	35,000	4	*	*	*
Other	16	24,250	28,500	34,375	7	*	*	*

*Insufficient data.

Exhibit 30
Compensation for Chef

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	1,398	$18,000	$23,000	$28,000	424	$1,000	$2,000	$4,000
Sales Per Restaurant								
Less than $500,000	369	$15,000	$19,750	$23,850	27	$ 500	$1,200	$2,500
$500,000 to $999,999	186	16,000	20,000	26,000	49	500	1,500	3,000
$1,000,000 to $1,999,999	382	20,000	24,000	28,000	198	1,000	2,000	4,150
$2,000,000 and Over	395	20,800	26,000	31,200	146	1,000	3,000	5,000
Type of Ownership								
Sole Proprietorship	340	$16,800	$20,800	$27,500	45	$ 625	$1,400	$3,000
Partnership	93	18,000	25,000	28,000	17	1,125	2,000	3,625
Public Corporation	205	16,500	21,500	27,750	66	425	1,500	2,375
Private Corporation	741	18,200	23,400	28,000	292	1,000	2,000	4,200
Annual Sales Volume								
Less than $1,000,000	395	$16,000	$20,000	$25,000	69	$ 763	$1,450	$3,000
$1,000,000 to $1,999,999	136	18,050	23,000	26,188	39	500	1,500	4,800
$2,000,000 to $4,999,999	181	19,250	24,785	29,750	50	1,000	2,500	4,175
$5,000,000 to $9,999,999	89	24,000	27,950	30,750	35	1,000	2,250	6,500
$10,000,000 and Over	533	20,000	26,000	31,875	228	1,125	2,000	5,600
Scope of Operation								
Local Only	687	$18,000	$22,620	$28,000	195	$1,000	$2,000	$4,000
Several Localities	147	20,000	25,000	29,500	41	1,000	1,500	2,500
Regional	84	17,125	24,000	31,875	40	850	1,000	1,385
National (U.S. only)	469	16,000	21,000	27,234	144	616	2,000	5,100
International	6	*	*	*	0	*	*	*
Type of Restaurant								
Full Menu — Tableservice	902	$18,000	$23,000	$28,000	349	$1,000	$2,000	$4,000
Limited Menu — Tableservice	95	16,500	20,000	25,000	22	1,000	2,000	5,450
Limited Menu — No Tableservice	8	*	23,000	*	0	*	*	*
Cafeteria — Full Menu	315	15,638	21,500	25,000	17	409	1,500	7,250
Other	29	19,040	25,250	29,500	9	*	1,000	*

*Insufficient data.

Exhibit 31
Compensation for Regional Manager

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	872	$32,000	$40,500	$55,000	330	$5,000	$ 6,000	$12,000
Sales Per Restaurant								
Less than $500,000	129	$30,000	$45,000	$67,500	66	$5,000	$ 5,000	$ 8,850
$500,000 to $999,999	471	30,000	35,000	43,875	43	5,000	6,000	12,878
$1,000,000 to $1,999,999	131	33,125	40,500	52,375	117	3,825	5,000	11,250
$2,000,000 and Over	88	41,250	60,000	70,566	56	5,250	11,000	18,827
Type Of Ownership								
Sole Proprietorship	12	$37,175	$55,726	$92,988	4	*	*	*
Partnership	6	*	*	*	4	*	*	*
Public Corporation	622	32,125	50,000	63,750	200	$5,000	$ 8,000	$11,500
Private Corporation	229	31,250	40,000	51,500	119	5,000	6,000	12,750
Annual Sales Volume								
Less than $1,000,000	27	$24,000	$54,101	$71,951	22	$4,000	$ 5,000	$11,000
$1,000,000 to $1,999,999	58	37,000	57,800	75,900	16	4,500	5,250	11,250
$2,000,000 to $4,999,999	15	30,000	35,700	40,375	7	*	*	*
$5,000,000 to $9,999,999	18	29,690	40,000	49,250	8	*	6,000	*
$10,000,000 and Over	701	32,125	42,000	57,775	229	5,000	6,000	12,000
Scope Of Operation								
Local Only	29	$27,750	$38,500	$56,000	13	$4,625	$ 5,500	$15,230
Several Localities	56	30,000	36,400	48,000	38	5,000	5,000	7,125
Regional	444	30,000	41,000	56,800	41	5,000	8,000	15,000
National (U.S. only)	186	38,400	47,000	63,600	156	5,000	5,000	20,000
International	157	40,500	47,500	60,000	82	7,500	9,000	9,900
Type Of Restaurant								
Full Menu—Tableservice	246	$32,000	$42,000	$59,200	194	$5,000	$ 8,400	$15,000
Limited Menu—Tableservice	413	30,000	37,500	57,325	35	5,000	5,000	10,250
Limited Menu—No Tableservice	158	30,000	39,500	53,576	73	4,000	5,720	9,262
Cafeteria—Full Menu	31	39,025	45,000	70,838	8	*	6,000	*
Other	5	*	*	*	4	*	*	*

*Insufficient data.

Exhibit 32
Compensation for District Manager

	Base Salary				Annual Bonus			
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
All Respondents	1,580	$30,000	$35,000	$40,000	1,110	$3,449	$ 6,350	$ 10,000
Sales Per Restaurant								
Less than $500,000	605	$25,000	$30,000	$37,500	337	$3,000	$ 5,000	$ 9,000
$500,000 to $999,999	420	28,000	30,940	35,700	312	2,095	5,000	9,575
$1,000,000 to $1,999,999	131	33,000	37,000	42,000	72	5,000	10,000	15,000
$2,000,000 and Over	90	35,375	51,000	63,000	81	7,375	11,000	14,750
Type of Ownership								
Sole Proprietorship	29	$26,625	$35,700	$44,174	28	$3,100	$ 6,500	$ 9,500
Partnership	8	*	50,000	*	2	*	*	*
Public Corporation	812	31,455	37,891	48,297	645	3,449	6,000	13,000
Private Corporation	730	28,000	32,700	36,375	435	3,275	6,500	10,000
Annual Sales Volume								
Less than $1,000,000	100	$17,250	$24,000	$44,775	97	$2,000	$ 3,000	$ 4,000
$1,000,000 to $1,999,999	238	29,000	36,000	45,000	126	2,500	6,000	8,750
$2,000,000 to $4,999,999	38	26,425	30,000	31,800	24	3,000	8,300	10,000
$5,000,000 to $9,999,999	85	30,000	34,400	38,625	18	3,000	5,000	10,000
$10,000,000 and Over	785	30,955	35,000	40,188	521	5,000	6,557	13,496
Scope Of Operation								
Local Only	76	$28,700	$31,000	$35,700	57	$4,000	$ 8,300	$ 13,496
Several Localities	107	27,600	33,200	37,000	68	3,000	5,000	10,000
Regional	237	30,000	35,000	42,926	120	2,375	6,500	18,750
National (U.S. only)	620	31,250	39,750	44,547	510	2,250	7,029	11,500
International	540	30,250	35,000	41,005	355	3,449	5,250	13,000
Type of Restaurant								
Full Menu—Tableservice	580	$30,894	$37,000	$46,800	531	$5,000	$ 8,000	$ 12,000
Limited Menu—Tableservice	121	28,000	35,000	39,828	48	5,000	8,650	10,000
Limited Menu—No Tableservice	689	27,150	30,000	35,750	428	2,095	4,500	9,139
Cafeteria—Full Menu	135	30,000	36,250	42,265	58	2,203	4,500	15,276
Other	39	16,000	23,500	31,000	39	4,000	6,000	8,000

*Insufficient data.

Vacation and supplemental compensation

A wealth of information was provided by respondents concerning vacation policy, benefit program changes and perquisites policies. Exhibits 33 through 41 present various breakouts for this information.

Vacation policy

Exhibit 33 shows average number of vacation days employees received by length of time with the company. Data are presented both by mean and median. As expected, vacation time increases with the longevity of service.

Perquisites

Exhibits 34 through 39 contain information on perquisites or noncash forms of compensation given to employees in addition to base salary and bonus. From the list of perquisites shown in these exhibits, respondents were asked to indicate whether each benefit was paid completely, paid partially, not paid at all or not offered. The difference between not paid at all and not offered is that some companies offer certain perquisites to employees but do not assume any of the cost.

Exhibit 33
Vacation Policy—Average Number of Days by Years of Service

Years of Service	Lower Quartile	Median	Upper Quartile	Mean
Up to 1 Year	5.0 Days	7.0 Days	10.0 Days	7.7 Days
Up to 2 Years	7.0	10.0	14.0	10.1
Up to 5 Years	10.0	14.0	15.0	13.4
Up to 10 Years	12.0	15.0	20.0	15.6
More Than 10 Years	14.0	15.0	21.0	17.0

Exhibit 34 shows the percentage of respondents providing various perquisites to the majority of their salaried employees and executives.

The five most frequently offered perquisites are:

- Company-furnished meals.
- Major medical insurance.
- Medical/surgical insurance.
- Health and accident insurance.
- Professional seminars.

The five least frequently offered perquisites are:

- Financial services.
- Guaranteed sales price of home when moving.
- Legal services.
- Matching charitable contributions.
- Mobile car telephone.

Exhibit 34
Percentage Providing Various Perquisites

	Paid Completely	Paid Partially	Not Paid at All	Not Offered
Pension Plan	18.0%	4.5%	4.3%	73.2%
Survivor Benefits	18.9	6.8	4.4	69.9
401K Plan	1.6	4.5	5.5	88.4
Savings Plan	1.4	3.3	12.1	83.2
Interest Free Loans	12.7	3.1	5.3	78.9
Financial Services (Broker Fees, Etc.)	1.1	0.2	4.6	94.1
Legal Services	1.8	3.2	5.0	90.0
Charitable Contributions Matched	2.4	3.7	4.3	89.6
Sick Leave	48.9	18.8	4.2	28.1
Employee Assistance Program	6.8	8.7	5.0	79.5
Sabbatical Leaves	5.2	3.9	12.9	78.0
Company Car	21.4	12.5	3.6	62.5
Professional Dues	41.1	7.8	3.2	47.9
Tuition Benefits	17.3	20.1	3.7	58.9
Professional Seminars	64.9	9.2	1.8	24.1
Company-Furnished Meals	68.4	18.0	1.6	12.0
Meals for Family	13.0	21.1	6.6	59.3
Housing	2.9	2.5	5.9	88.7
Moving Coverage				
Moving Expenses	21.2	9.3	3.5	66.0
Guaranteed Sales Price of Home	2.2	1.5	4.7	91.6
Company Furnished Lodging	14.4	4.3	4.1	77.2
Travel Allowance	22.1	7.9	3.6	66.4
Insurance Coverage				
Business Travel/Accident	31.7	6.6	3.2	58.5
Dental	23.4	18.1	6.3	52.2
Disability, Short Term	30.6	14.6	4.5	50.3
Disability, Long Term	25.5	13.0	6.1	55.4
Eye Care	10.3	8.9	5.8	75.0
Health and Accident	50.9	27.3	2.7	19.1
Health Maintenance Organization	13.4	10.1	4.7	71.8
Life	48.5	18.8	4.4	28.3
Major Medical (Doctors, Etc.)	53.6	28.5	2.8	15.1
Medical/Surgical	50.1	28.8	3.2	17.9
Prescription Plan	31.1	24.9	4.1	39.9
Periodic Medical Checkups	19.8	16.3	5.5	58.6
Mobile Car Telephone	5.8	0.9	4.6	88.7

Exhibit 35
Percentage Providing Various Perquisites By Scope of Operation

	Operating on Local Basis			Operating in Several Localities		
	Completely Paid	Paid Partially	Not Paid at All	Completely Paid	Paid Partially	Not Paid at All
Pension Plan	16.3%	4.2%	4.4%	21.5%	5.5%	6.1%
Survivor Benefits	15.5	5.5	4.0	28.8	9.4	6.9
401 K	1.3	2.5	4.5	2.5	8.9	7.6
Savings Plan	1.3	2.3	10.7	1.3	3.2	12.7
Interest Free Loans	13.2	2.6	5.0	11.0	5.5	8.0
Financial Services (Broker Fees, Etc.)	0.6	0.1	4.3	1.3	0.6	7.0
Legal Services	1.8	3.0	4.6	1.3	3.1	8.8
Charitable Contributions Matched	2.0	2.5	4.1	2.6	4.5	7.1
Employee Assistance Programs	4.7	7.6	4.9	10.7	10.7	7.0
Sick Leave	43.3	19	4.3	60.3	19.5	3.5
Sabbatical Leaves	4.5	3.7	11.6	9.5	4.4	15.8
Company Car	16.6	10.7	3.7	34.2	23.0	1.9
Professional Dues	39.0	7.3	3.3	40.2	12.2	3.1
Tuition Benefits	15.6	16.6	3.8	17.8	26.4	4.3
Professional Seminars	62.2	9.1	2.0	70.4	11.8	1.9
Company-Furnished Meals	70.7	15.6	1.7	63.8	24.3	1.7
Meals for Family	12.3	19.3	6.8	16.0	24.7	6.2
Housing	2.9	2.1	5.3	0.6	3.1	8.2
Moving Coverage						
Moving Expenses	11.9	5.4	3.9	38.6	24.0	3.2
Guaranteed Sales Price of Home	0.8	0.4	4.4	1.3	1.3	8.1
Company Furnished Lodging	5.9	2.7	4.2	27.7	9.0	5.2
Travel & Entertainment Allowance	13.2	5.3	3.9	38.6	18.3	3.8
Insurance Coverage						
Business Travel/Accident	24.8	6.2	3.8	44.6	8.3	1.3
Dental	22.3	13.7	6.7	24.7	30.6	5.3
Disability, Short-Term	27.3	12.5	4.6	35.2	24.7	4.9
Disability, Long-Term	21.0	11.3	6.1	32.9	18.0	5.0
Eye Care	9.4	7.6	6.1	14.0	14.0	5.1
Health and Accident	50.4	23.2	3.3	51.7	39.6	*
Health Maintenance Organization	13.2	8.6	4.8	11.7	12.4	5.5
Life	45.5	15.6	5.1	55.8	29.5	2.3
Major Medical (Doctors, Etc.)	52.9	25.8	3.4	55.6	37.1	0.6
Medical/Surgical	49.3	25.7	3.9	52.6	38.6	0.6
Prescription Plan	30.6	21.8	4.5	35.5	33.7	2.4
Periodic Medical Checkups	18.3	15.0	5.9	19.5	23.3	5.0
Mobile Car Phone	4.0	0.5	4.1	10.7	3.2	6.3

*Less than 0.05 percent

Operating in One Region			Operating in U.S.			Operating Internationally		
Completely Paid	Paid Partially	Not Paid at All	Completely Paid	Paid Partially	Not Paid at All	Completely Paid	Paid Partially	Not Paid at All
20.0%	5.5%	3.6%	34.6%	5.8%	*	25.0%	5.0%	*
31.5	11.1	3.7	35.3	19.6	3.9%	29.4	5.9	*
*	5.6	14.8	1.9	17.3	7.7	10.0	30.0	*
*	7.5	28.3	1.9	9.6	19.2	*	25.0	15.0%
18.5	5.6	3.7	3.7	1.9	5.6	5.0	5.0	5.0
5.6	1.9	3.7	3.8	*	5.7	5.0	*	*
1.9	5.7	1.9	3.8	3.8	3.8	*	5.0	5.0
3.7	14.8	1.9	7.5	9.4	3.8	*	10.5	5.3
15.1	11.3	7.6	17.0	15.1	1.9	21.0	21.0	*
77.6	13.8	1.7	76.4	12.7	7.3	68.2	18.2	4.6
7.3	7.3	18.2	2.1	*	25.5	10.0	5.0	5.0
38.6	12.3	8.8	43.1	9.8	3.9	42.9	23.8	*
61.8	3.6	3.6	61.5	5.7	1.9	35.0	15.0	*
28.6	30.4	3.6	26.9	40.4	1.9	25.0	55.0	*
80.4	7.1	*	82.3	3.9	2.0	66.6	14.3	*
64.9	24.5	*	45.3	34.0	1.9	50.0	30.0	*
21.4	30.4	8.9	7.7	32.7	3.9	10.3	31.6	*
5.5	9.3	7.4	2.0	*	9.8	10.0	5.0	*
66.6	22.8	1.8	69.8	13.2	1.9	57.1	28.6	*
17.3	7.7	5.8	11.7	7.8	2.0	10.0	20.0	*
63.0	7.4	3.7	54.7	15.1	1.9	60.0	5.0	*
69.6	10.7	1.8	60.4	20.7	1.9	73.7	5.3	*
71.4	7.1	1.8	59.3	7.4	1.9	68.4	*	*
26.3	28.1	5.3	25.9	46.3	3.7	45.4	31.8	*
50.9	16.4	1.8	42.3	19.2	7.7	55.0	10.0	*
48.2	22.2	3.7	50.0	19.2	11.5	52.4	19.1	9.5
15.1	15.1	5.7	9.8	7.8	5.9	5.3	15.8	*
54.4	40.3	1.8	50.0	46.4	*	55.0	40.0	*
18.9	13.2	3.8	9.6	21.2	1.9	21.1	26.3	5.3
63.2	33.3	*	53.7	35.2	1.9	71.4	19.1	4.8
59.3	35.6	1.7	52.7	45.4	*	57.1	38.1	*
56.9	37.9	1.7	49.1	45.4	*	50.0	45.0	*
33.9	39.3	3.6	27.8	37.0	5.6	20.0	35.0	*
25.0	23.2	3.6	30.2	15.1	3.8	25.0	15.0	*
9.3	1.9	9.3	17.6	*	3.9	10.0	*	5.0

Exhibit 36
Percentage Providing Various Perquisites By Type of Restaurant

	Full-Menu Tableservice			Limited-Menu Tableservice		
	Completely Paid	Paid Partially	Not Paid at All	Completely Paid	Paid Partially	Not Paid at All
Pension Plan	15.1%	4.1%	5.0%	20.4%	4.7%	3.2%
Survivor Benefits	16.9	5.1	4.5	18.0	4.9	4.9
401 K	1.2	3.2	5.2	4.1	3.3	6.5
Savings Plan	0.9	2.2	11.6	3.3	2.4	10.6
Interest Free Loans	14.2	3.3	5.3	13.7	3.2	7.3
Financial Services (Broker Fees, Etc.)	1.2	0.2	4.4	*	*	5.7
Legal Services	2.1	3.3	4.7	1.6	1.6	6.5
Charitable Contributions Matched	2.0	3.2	4.3	2.5	1.6	6.6
Employee Assistance Programs	4.9	7.9	5.5	5.0	8.3	5.0
Sick Leave	46.1	18.6	5.0	45.3	18.0	3.0
Sabbatical Leaves	5.2	4.0	13.3	5.1	3.4	[illegible]
Company Car	18.5	10.7	4.0	25.8	10.5	[illegible].6
Professional Dues	40.0	8.5	3.4	36.0	4.8	3.2
Tuition Benefits	17.0	18.0	3.9	11.6	20.6	3.3
Professional Seminars	65.7	9.3	1.9	58.9	8.1	2.4
Company-Furnished Meals	71.5	17.9	1.3	64.4	16.6	2.3
Meals for Family	13.3	22.9	6.6	17.7	16.1	3.2
Housing	3.2	3.0	5.9	1.7	*	5.8
Moving Coverage						
Moving Expenses	18.6	7.5	3.7	18.2	10.7	5.0
Guaranteed Sales Price of Home	1.1	1.0	4.8	2.5	*	6.0
Company Furnished Lodging	12.6	3.3	4.1	12.7	6.7	5.9
Travel & Entertainment Allowance	19.1	7.3	3.9	22.0	9.3	5.1
Insurance Coverage						
Business Travel/Accident	27.6	5.6	3.6	30.0	9.2	3.3
Dental	22.2	16.4	6.8	21.4	17.5	6.4
Disability, Short-Term	27.4	13.9	4.3	27.6	13.0	6.5
Disability, Long-Term	22.2	12.0	6.2	27.3	11.6	6.6
Eye Care	9.1	8.8	5.7	10.1	6.7	5.9
Health and Accident	50.3	25.9	3.1	46.6	25.5	3.8
Health Maintenance Organization	13.5	8.7	4.6	7.7	7.7	6.0
Life	45.6	17.4	4.6	45.8	17.6	5.3
Major Medical (Doctors, Etc.)	54.6	26.7	2.8	45.7	27.9	4.7
Medical/Surgical	50.6	26.8	3.2	42.1	29.4	4.8
Prescription Plan	30.4	23.9	4.4	27.5	18.9	3.2
Periodic Medical Checkups	19.3	14.4	6.1	15.6	13.1	4.9
Mobile Car Phone	4.5	0.4	4.4	3.3	1.6	6.6

*Less than 0.05 percent.

Limited-Menu No Tableservice			Cafeteria — Full Menu			Other		
Completely Paid	Paid Partially	Not Paid at All	Completely Paid	Paid Partially	Not Paid at All	Completely Paid	Paid Partially	Not Paid at All
21.7%	2.4%	3.6%	41.8%	10.9%	1.8%	22.0%	8.5%	1.7%
25.1	11.7	3.1	33.3	17.6	5.9	18.9	13.2	1.9
1.9	8.1	4.5	2.0	11.8	13.7	1.8	7.3	3.6
1.2	5.5	10.4	2.0	12.0	28.0	3.6	7.3	12.7
7.3	1.8	4.9	12.0	4.0	4.0	3.6	3.6	5.5
1.9	*	4.4	*	2.0	8.0	1.8	*	3.6
1.2	3.1	4.3	2.0	4.0	10.0	*	5.4	3.6
1.8	6.7	3.7	6.0	6.0	6.0	5.5	5.5	1.9
11.5	9.1	3.6	15.7	19.6	3.9	16.7	9.3	3.7
59.8	20.1	1.7	50.9	18.2	3.6	57.8	17.2	1.6
5.5	2.5	13.0	2.0	5.9	17.6	7.4	5.5	7.4
31.5	17.9	3.1	18.9	20.7	5.7	26.3	17.5	3.5
37.7	7.8	3.0	61.1	7.4	1.9	50.0	6.9	*
16.5	28.0	3.1	23.5	33.3	3.9	24.5	15.1	*
59.4	10.3	1.2	74.1	5.6	1.9	66.1	9.7	1.6
53.4	23.9	2.3	74.1	13.8	1.7	65.6	12.5	4.7
9.6	19.3	7.8	11.3	13.2	7.5	5.2	19.0	8.6
3.1	1.9	4.4	*	2.0	8.0	3.5	3.5	5.3
30.9	16.7	2.5	30.0	14.0	4.0	18.6	7.4	1.9
6.3	2.5	4.4	4.1	6.1	4.1	3.8	5.7	1.9
18.8	8.1	3.8	24.0	2.0	4.0	11.3	7.6	1.9
32.5	9.2	2.5	32.0	10.0	4.0	18.9	7.5	1.9
42.7	8.4	2.4	54.9	5.9	*	35.7	7.1	3.6
29.4	22.3	4.7	21.6	33.3	5.9	28.6	15.9	3.2
36.6	17.7	6.7	46.2	21.2	1.9	42.9	14.3	1.8
34.6	16.7	7.4	34.0	29.8	*	35.7	8.9	5.4
13.9	8.9	5.1	8.0	10.0	10.0	17.9	12.5	7.1
57.9	31.0	1.2	48.1	38.9	*	50.8	25.4	1.6
14.6	12.5	4.2	13.0	28.3	6.5	15.1	7.5	3.8
62.3	23.5	1.8	54.7	26.4	5.7	49.1	20.3	3.4
56.2	33.7	1.7	48.2	41.1	1.8	52.4	28.6	3.2
54.6	35.1	1.7	50.0	41.1	1.8	44.1	27.1	5.1
37.6	28.2	3.5	27.7	38.9	5.6	29.8	24.5	5.3
21.5	22.7	3.7	22.4	28.6	8.2	20.0	18.2	1.8
10.4	2.4	4.3	8.0	2.0	8.0	13.2	*	1.9

Exhibit 37
Percentage Providing Various Perquisites By Sales Per Restaurant

	Less than $500,000			$500,000 to $1 Million		
	Completely Paid	Paid Partially	Not Paid at All	Completely Paid	Paid Partially	Not Paid at All
Pension Plan	14.0%	6.3%	6.3%	14.2%	3.6%	3.6%
Survivor Benefits	12.7	6.2	5.8	16.8	8.9	3.2
401 K	1.1	2.6	8.0	0.5	4.1	4.6
Savings Plan	2.2	4.8	13.9	0.8	2.7	10.1
Interest Free Loans	9.7	2.5	6.5	14.7	3.5	5.1
Financial Services (Broker Fees, Etc.)	1.5	0.4	6.6	0.3	*	4.1
Legal Services	3.3	2.2	6.9	1.4	3.2	4.9
Charitable Contributions Matched	0.7	4.1	6.7	2.1	4.8	4.3
Employee Assistance Programs	6.2	8.5	5.2	5.4	9.1	5.1
Sick Leave	41.0	16.4	4.8	47.6	20.6	5.3
Sabbatical Leaves	5.2	3.3	11.4	4.9	4.1	13.0
Company Car	20.5	9.3	5.0	20.2	15.0	3.6
Professional Dues	34.6	4.6	4.6	39.3	8.9	3.1
Tuition Benefits	14.1	17.0	4.8	15.2	20.1	3.9
Professional Seminars	52.9	7.5	3.6	64.9	11.4	2.3
Company-Furnished Meals	57.2	19.0	2.9	67.2	19.9	1.9
Meals for Family	10.8	16.3	7.9	11.5	23.8	6.8
Housing	3.7	2.2	7.4	2.4	1.3	5.7
Moving Coverage						
Moving Expenses	14.3	7.0	5.5	20.0	10.2	2.2
Guaranteed Sales Price of Home	2.6	3.0	6.3	1.9	0.5	3.6
Company Furnished Lodging	13.0	2.6	5.9	10.1	5.0	2.8
Travel & Entertainment Allowance	19.0	5.1	5.1	19.6	8.2	2.2
Insurance Coverage						
Business Travel/Accident	26.5	7.0	4.8	27.5	7.7	2.8
Dental	14.3	16.8	5.7	22.4	17.7	6.4
Disability, Short-Term	24.9	13.9	6.1	27.3	17.4	4.6
Disability, Long-Term	20.0	12.7	5.5	23.2	15.4	7.0
Eye Care	6.7	7.8	7.0	11.1	7.2	5.5
Health and Accident	38.4	28.1	4.6	51.3	27.3	1.8
Health Maintenance Organization	7.6	11.4	6.4	13.6	6.2	5.0
Life	35.6	17.8	6.9	47.7	20.0	3.6
Major Medical (Doctors, Etc.)	40.9	27.0	5.5	53.9	29.6	2.7
Medical/Surgical	35.9	29.2	5.8	49.6	30.8	3.0
Prescription Plan	19.8	19.4	8.3	31.6	24.7	3.7
Periodic Medical Checkups	15.2	13.7	7.0	18.8	14.5	4.9
Mobile Car Phone	6.6	0.4	5.2	5.4	1.6	4.8

*Less than 0.05 percent.

$1 to 2 Million			Over $2 Million		
Completely Paid	Paid Partially	Not Paid at All	Completely Paid	Paid Partially	Not Paid at All
17.5%	3.4%	4.6%	30.3%	5.0%	2.8%
19.5	5.0	4.4	29.8	8.2	3.4
2.1	4.5	5.7	2.5	6.0	3.0
0.9	2.1	12.9	2.0	3.9	13.7
14.8	3.2	5.6	11.6	3.9	3.9
1.2	0.6	5.1	1.5	*	2.0
1.2	3.5	5.0	2.0	4.5	2.5
2.9	3.2	3.8	2.5	3.0	2.0
7.4	8.6	5.9	9.8	7.8	3.4
51.1	20.0	3.8	58.0	16.8	3.1
5.1	3.6	13.8	7.3	4.9	14.1
23.7	10.2	3.8	22.3	14.7	2.0
42.3	9.9	2.0	51.1	6.9	2.8
17.2	20.5	3.6	23.5	23.0	1.9
68.6	10.4	.5	77.0	5.7	0.9
74.9	17.0	0.5	79.5	11.4	1.3
15.0	21.6	6.1	17.2	22.0	5.3
1.5	3.0	6.0	3.9	3.9	3.4
20.9	11.2	3.9	29.6	7.8	1.9
1.2	1.6	5.3	2.5	1.0	2.5
14.9	4.6	5.0	19.5	5.0	2.5
21.6	9.0	5.0	29.7	7.9	1.5
36.9	5.3	3.2	36.3	6.4	2.0
25.5	18.0	7.2	33.0	20.1	4.9
31.3	16.0	4.9	38.9	9.7	1.9
24.4	14.3	6.9	36.6	8.9	2.8
11.2	9.7	6.1	12.7	12.7	2.9
56.9	25.5	2.2	61.0	27.2	1.8
14.4	10.2	4.2	20.5	14.5	2.5
52.0	19.9	3.4	60.9	14.8	3.9
59.3	28.5	1.6	63.7	26.3	1.7
56.8	27.9	2.2	60.6	25.1	1.7
36.1	28.2	2.5	35.9	26.0	2.7
21.9	18.6	5.4	22.5	18.2	4.8
5.7	1.2	5.5	7.0	*	2.0

Exhibit 38
Percentage Providing Various Perquisites By Type of Owner

	Sole Proprietorship			Partnership		
	Completely Paid	Paid Partially	Not Paid at All	Completely Paid	Paid Partially	Not Paid at All
Pension Plan	13.5%	6.1%	5.7%	6.4%	0.9%	5.5%
Survivor Benefits	15.7	7.0	4.6	14.1	9.7	5.3
401 K	2.5	3.0	6.4	0.9	5.5	6.4
Savings Plan	2.9	2.1	10.9	*	1.9	11.1
Interest Free Loans	12.2	3.4	5.0	3.7	3.7	7.3
Financial Services (Broker Fees, Etc.)	1.3	0.4	5.1	0.9	*	6.4
Legal Services	2.5	1.7	5.0	0.9	3.6	5.5
Charitable Contributions Matched	2.5	0.9	4.7	1.8	2.7	5.5
Employee Assistance Programs	6.4	8.5	4.7	4.5	9.9	8.1
Sick Leave	41.2	15.1	2.5	43.1	20.7	4.3
Sabbatical Leaves	8.0	4.2	10.1	2.8	7.5	12.2
Company Car	15.6	7.4	4.5	11.1	11.1	4.6
Professional Dues	34.0	4.5	4.1	39.6	14.4	1.8
Tuition Benefits	15.6	14.4	3.9	15.7	19.4	2.8
Professional Seminars	55.5	8.6	2.0	56.3	15.1	2.5
Company-Furnished Meals	64.9	19.2	1.5	69.0	19.0	3.0
Meals for Family	11.5	21.8	6.2	15.6	22.9	8.3
Housing	5.1	2.1	5.9	2.8	2.8	6.5
Moving Coverage						
Moving Expenses	9.9	6.0	5.2	21.8	11.8	4.6
Guaranteed Sales Price of Home	0.9	0.4	5.7	*	1.9	5.7
Company Furnished Lodging	6.5	2.2	5.7	16.8	3.7	6.5
Travel & Entertainment Allowance	13.4	6.1	4.8	23.4	7.5	4.7
Insurance Coverage						
Business Travel/Accident	22.0	6.8	4.2	34.9	6.4	5.5
Dental	18.9	12.9	6.9	32.5	15.8	7.0
Disability, Short-Term	24.9	12.0	3.7	28.1	18.4	7.0
Disability, Long-Term	18.7	12.9	4.6	21.4	17.0	8.9
Eye Care	7.1	6.6	5.8	9.6	11.5	9.6
Health and Accident	40.4	21.6	2.9	58.7	19.8	3.3
Health Maintenance Organization	9.0	9.9	5.4	11.2	4.1	5.1
Life	34.6	13.9	4.4	45.1	12.4	8.0
Major Medical (Doctors, Etc.)	47.0	23.3	2.6	61.2	18.1	6.9
Medical/Surgical	40.4	23.2	3.6	55.9	21.2	6.8
Prescription Plan	26.2	18.5	4.0	35.3	23.3	8.6
Periodic Medical Checkups	19.3	9.9	4.7	16.0	17.9	9.4
Mobile Car Phone	3.0	*	4.8	4.7	*	4.8

*Less than 0.05 percent.

Public Corporation			Private Corporation		
Completely Paid	Paid Partially	Not Paid at All	Completely Paid	Paid Partially	Not Paid at All
31.2%	14.3%	3.9%	19.1%	3.4%	3.9%
41.1	11.0	•	18.3	5.7	4.5
4.1	24.7	12.3	1.3	3.0	4.5
2.7	16.0	25.3	1.0	2.6	11.4
•	4.2	5.6	15.1	2.9	5.2
4.2	1.4	4.2	0.9	0.1	4.2
1.4	8.3	1.4	1.7	3.1	5.3
5.5	13.7	2.7	1.8	3.6	4.3
11.4	21.4	2.9	6.6	7.5	4.9
68.3	22.8	2.5	49.5	19.3	4.7
5.6	7.0	15.5	4.6	2.8	13.7
37.8	14.9	2.7	22.9	13.8	3.3
60.3	9.6	1.4	41.1	7.9	3.3
23.3	48.0	2.7	17.0	19.1	3.9
84.0	9.3	•	66.8	8.6	1.9
62.8	24.3	1.3	69.7	16.7	1.6
16.2	28.4	5.4	12.8	20.5	6.6
5.6	7.0	5.6	2.0	2.2	5.8
64.0	12.9	•	20.1	9.5	3.2
19.4	5.5	2.8	1.1	1.3	4.5
56.7	8.1	•	12.0	4.5	3.7
58.7	12.0	•	20.6	8.1	3.5
63.5	8.1	1.4	31.2	6.2	2.9
23.1	37.2	7.7	23.4	18.2	5.9
50.0	13.2	7.9	30.2	14.7	4.2
52.7	13.5	16.2	25.3	12.4	5.4
13.7	19.2	6.9	10.6	8.2	5.3
42.9	46.7	2.6	53.2	28.0	2.6
14.3	28.3	4.3	14.8	9.3	4.6
55.7	36.7	2.5	51.9	19.4	4.1
50.6	44.2	1.3	54.8	29.7	2.5
46.6	46.6	1.3	52.4	29.6	2.8
26.7	44.0	4.0	32.5	24.8	3.7
34.2	24.7	2.7	18.5	17.2	5.5
9.9	2.8	4.2	6.4	1.1	4.6

Exhibit 39
Percentage Providing Various Perquisites By Annual Sales Volume

	Under $1 Million			$1 to 2 Million		
	Completely Paid	Paid Partially	Not Paid at All	Completely Paid	Paid Partially	Not Paid at All
Pension Plan	9.8%	4.0%	6.5%	15.7%	3.1%	3.1%
Survivor Benefits	11.2	3.4	5.2	15.5	5.5	3.2
401 K	0.4	0.9	6.4	2.4	2.4	5.2
Savings Plan	1.6	1.7	10.4	1.9	1.4	11.3
Interest Free Loans	12.8	2.4	6.1	18.3	1.9	4.7
Financial Services (Broker Fees, Etc.)	0.4	*	5.7	1.4	0.5	4.3
Legal Services	2.8	2.0	6.1	1.4	3.3	4.7
Charitable Contributions Matched	1.5	3.1	5.7	2.3	2.3	4.2
Employee Assistance Programs	4.0	7.7	5.5	4.4	3.9	6.9
Sick Leave	37.6	16.6	5.9	48.5	19.6	2.6
Sabbatical Leaves	5.1	2.4	11.7	3.7	5.6	11.3
Company Car	13.9	8.1	4.5	19.5	10.9	4.5
Professional Dues	33.4	6.4	3.4	42.5	6.4	3.7
Tuition Benefits	13.3	13.5	4.5	16.0	16.0	4.7
Professional Seminars	55.1	9.6	3.1	63.2	10.4	1.3
Company-Furnished Meals	65.9	16.3	1.9	72.6	18.8	1.2
Meals for Family	10.9	19.2	7.1	12.0	20.7	7.8
Housing	3.3	1.3	5.8	1.9	1.4	7.6
Moving Coverage						
Moving Expenses	4.9	2.9	4.4	16.3	8.1	4.8
Guaranteed Sales Price of Home	0.7	0.4	5.0	*	1.0	5.9
Company Furnished Lodging	2.9	0.9	5.0	9.3	2.0	4.9
Travel & Entertainment Allowance	7.4	2.9	4.7	18.0	7.3	4.4
Insurance Coverage						
Business Travel/Accident	19.9	5.4	4.9	29.0	5.6	3.3
Dental	16.3	10.4	6.8	24.1	15.6	7.4
Disability, Short-Term	21.4	12.5	4.8	29.1	14.1	5.9
Disability, Long-Term	17.6	9.7	6.2	21.2	12.2	6.6
Eye Care	7.5	5.6	6.1	12.0	6.2	7.2
Health and Accident	43	21.1	4.4	56.5	23.0	2.2
Health Maintenance Organization	8.6	5.1	6.1	14.4	9.8	5.7
Life	34.8	14.5	6.3	50.9	17.5	3.5
Major Medical (Doctors, Etc.)	47.8	22.4	5.5	58.6	26.6	1.7
Medical/Surgical	42.0	23.3	6.0	54.6	25.5	2.2
Prescription Plan	24.3	16.1	6.5	34.5	23.2	3.2
Periodic Medical Checkups	14.2	8.9	7.6	23.6	17.3	4.8
Mobile Car Phone	2.9	0.4	4.7	3.8	*	5.3

*Less than 0.05 percent.

$2 to 5 Million			$5 to 10 Million			Over $10 Million		
Completely Paid	Paid Partially	Not Paid at All	Completely Paid	Paid Partially	Not Paid at All	Completely Paid	Paid Partially	Not Paid at All
20.5%	5.2%	3.4%	27.9	9.9%	1.0%	33.5%	2.5%	3.7%
19.6	10.6	4.3	27.0	12.6	2.7	39.1	10.2	3.2
2.0	3.2	3.6	0.9	8.5	4.7	2.5	14.6	6.3
0.8	3.9	10.1	1.9	2.8	17.8	0.6	8.8	19.4
11.2	6.5	5.0	12.4	3.8	3.9	9.9	1.9	5.6
1.6	*	3.9	*	0.9	2.8	1.9	0.6	3.8
0.8	5.5	3.2	0.9	2.8	4.7	1.9	3.8	5.1
2.0	5.1	2.8	2.8	3.8	2.8	3.2	6.4	3.9
5.1	11.5	3.6	12.0	10.2	4.6	17.8	11.5	3.8
52.1	22.3	4.0	60.8	20.8	5.8	68.6	16.3	1.8
4.7	4.7	12.3	7.5	4.6	18.7	8.4	3.9	16.9
22.8	16.0	2.7	32.4	18.0	2.7	37.8	16.7	2.6
46.1	9.3	2.6	46.4	10.0	1.8	50.6	10.0	3.1
18.4	22.6	2.3	23.4	24.3	2.7	21.6	35.8	2.5
74.9	7.7	1.1	73.1	10.1	1.0	77.7	8.4	1.0
74.2	15.6	1.1	76.8	13.6	2.4	60.1	24.5	1.8
15.3	21.0	5.0	16.1	24.1	8.9	17.1	25.3	4.4
0.8	4.3	2.7	2.8	3.7	9.3	5.1	3.2	5.7
22.0	11.4	2.0	44.0	16.5	2.8	51.9	20.6	1.3
2.4	0.4	2.4	2.0	2.9	6.9	7.8	5.8	3.3
12.1	5.2	2.8	27.4	9.4	3.8	43.3	12.1	2.6
23.5	10.8	2.4	45.3	10.4	1.9	49.0	14.6	1.9
35.1	7.7	1.6	37.8	13.5	1.8	56.5	5.0	1.9
25.5	21.2	5.5	40.0	22.5	7.5	27.1	34.9	3.6
29.6	18.5	2.3	46.0	18.0	5.4	44.8	14.1	4.9
24.4	17.4	3.5	37.0	18.9	7.2	44.7	14.3	7.5
13.2	10.4	4.4	12.1	16.8	4.7	10.8	14.6	4.5
58.1	30.9	1.1	61.8	31.7	*	51.2	39.9	1.8
21.7	11.7	2.5	13.5	14.6	5.2	13.9	18.4	2.5
53.7	21.9	2.9	69.4	19.8	2.5	60.4	25.0	3.7
61.5	30.4	1.1	61.9	34.1	*	51.8	39.8	1.8
59.0	31.8	1.1	56.8	34.4	*	51.2	39.5	1.9
36.8	28.7	2.6	36.2	34.5	1.7	31.7	38.4	3.7
23.4	21.1	4.3	20.5	26.1	0.9	22.3	20.5	5.6
6.2	1.2	4.3	10.3	0.9	4.7	14.9	3.3	3.9

Exhibit 40 lists changes made to respondents' benefit programs in the last year. Improvements in medical coverage and improvements in dental coverage were the most frequently mentioned changes, followed by instituting a profit-sharing program, improvements in group life and health insurance benefits, and starting an incentive bonus program.

Exhibit 40
Changes Made to Benefit Program in the Last Year

	Number of Respondents Reporting Changes	Percent of Those Reporting Changes
Improved Medical Coverage	43	11.5%
Improved Dental Coverage	42	11.2
Instituted Profit Sharing	32	8.6
Improved Group Life/Health Insurance	28	7.5
Instituted Incentive Bonus Program	28	7.5
Improved Hospitalization	17	4.5
Add 401-k	17	4.5
Instituted Pension Plan	15	4.0
Offered Disability Insurance	12	3.2
Offered Longer Vacations	11	2.9
Raised Deductible For Health Insurance	9	2.4
Shortened Vacations	8	2.1
Offered An Eye Care Plan	7	1.9
Food Allowance	7	1.9
Reduced Medical Coverage	7	1.9
Offered Paid Tuition	6	1.6
Instituted Employee Stock Purchase Plan	5	1.3
Cancelled Profit Sharing	5	1.3
Base Salary Increase	4	1.1
Credit Union Services	4	1.1
Converted Health Insurance To HMO	4	1.1
Employer Pays 50% of Health and Welfare	4	1.1
Offered Day Care	3	0.8
Terminated 401-k	3	0.8
Overall Benefit Reduction	3	0.8
Reduced Hospitalization	3	0.8
Terminate Life Insurance	3	0.8
Employer Pays 100% of Health and Welfare	3	0.8
Eliminated Vacations	3	0.8
ESOP	3	0.8
Instituted Clothing Discount	2	0.5
Eliminated Pension Plan	2	0.5
Eliminated Bonuses	2	0.5
Instituted Employee Assistance Programs	2	0.5
Changes Due Toward COBRA	2	0.5
Eliminated Dental and Prescription Plan	2	0.5
Eliminated Health Insurance Deductible	2	0.5
Other	21	5.4
Total	374	100.0%

Exhibit 41
Changes Planned for Benefit Program in Next Two Years

	Number of Respondents Reporting Changes	Percent of Those Reporting Changes
Provide Profit Sharing	64	19.2%
Offer an Incentive Bonus Plan	48	14.4
Improve Health Insurance	44	13.2
Institute a Pension Plan	41	12.3
Establish a 401-K Plan	20	6.0
Offer Dental Insurance	19	5.7
Institute a Section 125 (Cafeteria Plan)	11	3.3
Establish a Flexible Bonus Plan	6	1.8
Base Salary Increase	6	1.8
Increase Life Insurance	6	1.8
Eliminate Profit Sharing Plan	6	1.8
Reduce Amount Spent on Medical Insurance	6	1.8
Offer a Hospitalization Plan	5	1.5
Terminate 401-K Plan	5	1.5
Institute a Disability Insurance Program	5	1.5
Offer a New Vacation Policy	4	1.2
Stock Options	3	0.9
Establish a Credit Union	3	0.9
Institute a Day Care Program	3	0.9
Reduce Base Salary	2	0.6
Shorten Work Week	2	0.6
Pay Employee Tuition	2	0.6
Make Changes Due to COBRA	2	0.6
Other	20	6.1
Total	333	100.0%

Exhibit 41 shows anticipated changes in respondents' benefit programs during the next two years. The five most frequently mentioned changes were: the institution of profit sharing, offering an incentive bonus plan, improvements to health insurance, instituting a pension plan, and starting a 401-K plan.

APPENDIX I—REGIONAL ADJUSTMENT TO COMPENSATION

The figures presented throughout this report represent U.S. averages as of September 1987. Compensation information on a regional or local level is not provided since development of such data would require additional survey returns as well as a more complicated and longer questionnaire designed for chains operating in more than one locality or region.

Compensation for some positions in the foodservice industry can be influenced by numerous factors. One such factor is the differences in the cost of living throughout the country. Studies show that the cost of housing, transportation, food and other commodities and services vary widely from one area of the country to another.

The index presented in the accompanying table contains numbers published by the American Chamber of Commerce Researchers Association, which collects city to city comparisons on the cost of living, for the third quarter 1987, adjusted to a U.S. average of 100. Operators who would like to see how the National Restaurant Association's national average compensation figures would be if adjusted for regional and local cost of living differences can use the index as a rough guideline.

To use the index, establish the national average for the position in question from the exhibits throughout the report. Select the locality in the index table that best represents your area, then multiply the U.S. average compensation figure by the specific index.

Please note, many other factors, including nonmonetary concerns such as cultural and recreational attractions, as well as labor supply, can influence variations in compensation levels.

Hypothetical Compensation

Examples	U.S. Average		Area Index		Compensation
Philadelphia	$20,000	×	1.220	=	$24,400
Memphis	$20,000	×	0.982	=	$19,640

U.S. City Average 1.000

Region and area size

Northwest		South	
Boston, MA	1.492	Atlanta, GA	1.108
Buffalo, NY	0.964	Baltimore, MD	1.057
New York, NY	1.458	Dallas, TX	1.044
Philadelphia, PA	1.220	Houston, TX	1.004
		Memphis, TN	0.982
		Washington, DC	1.332
North Central		**West**	
Cleveland, OH	1.037	Denver, CO	1.023
Kansas City, MO/KS	0.971	Los Angeles, CA	1.154
Indianapolis, IN	0.974	Salt Lake City, UT	0.989
Minneapolis/St. Paul, MN	1.046	San Diego, CA	1.118
St. Louis, MO/IL	0.977	Seattle, WA	1.066

Source: American Chamber of Commerce Researchers Association.
Note: Indices were multiplied by .01 to adjust to a dollar.

APPENDIX II—UNDERSTANDING MEDIANS AND MEANS

The annual studies written by the Research Division of Laventhol & Horwath utilize medians for the majority of their reported results. This article will give an in-depth explanation on medians and quartiles, as well as briefly discussing means, along with practical uses of both.

A median is defined as the middle value of all amounts calculated for a specific line item. For example, if we received nine responses for number of full time employees—8,4,2,6,9,7,5,1,3; these numbers would be arranged sequentially—1,2,3,4,5,6,7,8,9 and the middle value "5" would be the median since 50 percent of the responses received are below the value and 50 percent are above.

In conjunction with medians, lower and upper quartiles are used to give a further description to the sample results. Occasionally, we use means to report data, but we believe the median is the most appropriate method to report our results. This is becaue the median gives less biased results. Medians prevent results from being skewed by one or two respondents.

For example, if a few companies paid exceptionally high bonuses to their unit managers, these high payments would be divided evenly among the bonuses for all unit managers in the sample (when using mean calculations). This would raise the average bonus for the entire group, which for the most part received significantly lower bonuses.

The terms MEAN, AVERAGE and ARITHMETIC MEAN are all synonymous. A mean is calculated by summing the results and dividing by the number of responses. In Table I, the sum of the bonuses is $32,050. Divide this by the 10 unit managers and the mean (average) is $3,205 per manager. By comparison, the median bonus is $2,000 per unit manager. In this example the mean is 60.3 percent higher than the median. It is obvious that the one company paying its two unit managers $8,000 bonuses is skewing the mean (average) since eight out of the 10 unit managers received a bonus of $2,500 or less.

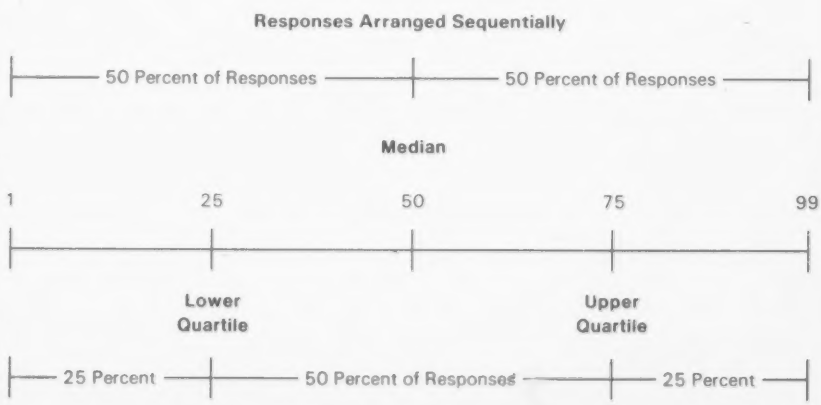
Although medians and means both have their uses, medians are less affected by a small percentage of responses that vary significantly from the majority of the sample. This is the main reason why we report the data as medians in the majority of our studies.

Quartiles divide the responses into four equal parts, with the median still being the middle value. The *lower quartile* is the value that separates the lowest 25 percent of the responses from the rest of the sample when arranged sequentially, while the *upper quartile* defines the boundaries of the upper 25 percent of the responses from the lower 75 percent. Stated another way, 50 percent of all responses fall between the lower and upper quartiles. For example, if we receive 99 responses for a specific item and the responses (conveniently) were numbered 1 through 99, the median (or middle value) would be 50, the lower quartile would be 25 (25 percent of the responses would be below 25), and the upper quartile would be 75 (25 percent of the responses would be above 75). Fifty percent (or half) of the responses would fall between the lower and upper quartiles. (See chart below.)

Table I
Annual bonuses—Unit Managers*

Company	Number of Unit Managers	Annual Bonus
1	1	$2,000
2	1	2,500
3	1	2,000
4	1	1,800
5	2	8,000
		8,000
6	1	2,500
7	1	2,000
8	1	1,500
9	1	1,750
Total	10	$32,050
Median		2,000
Mean (Average)		3,205

*The numbers used for this table are strictly for example and not actual bonuses for unit managers or any other position in this report.



Survey Completion Instructions

1. *Please type or print legibly.*

2. *Job titles in Section II may differ from your own, so please try to include your company's positions and titles into the listed position which is closest to them. If a particular position does not correspond to one in your company, please indicate "NA" (not applicable) next to the position listing in the questionnaire.*

3 *The base salary included in Section II is the guaranteed salary in dollars earned, though not necessarily received, excluding all bonuses and incentives. List the actual annual dollar base salary (excluding any fringes) for the positions listed on the following pages in your company as of September 1, 1987. Please indicate the amounts earned from bonuses, disregarding when they are actually received.*

SECTION I. GENERAL

PLEASE COMPLETE BY CHECKING OR FILLING IN THE APPROPRIATE AREAS.

1. Number of establishments owned or operated by company _____ (L101)

2. Total annual sales volume _____ (L102)

3. Total number of salaried employees _____ (L103)

4. Total number of hourly employees _____ (L104)

5. Type of ownership (check one)

Sole proprietorship	☐	
Partnership	☐	
Public corporation	☐	
Private corporation	☐	___ ___ (L105)

6. Primary type of service (check one)

Full menu — Tableservice	☐	
Limited menu — Tableservice	☐	
Limited Menu — No Tableservice (fast food)	☐	_____ (L106)
Cafeteria — Full menu	☐	
Other (please specify)	☐	

_____ _____

7. Scope of operation (check one)

Operating on a local basis	☐	
Operating in several localities within one or two states	☐	
Operating within one region of the country	☐	___ ___ (L107)
Operating within the United States	☐	
Operating internationally	☐	

8. Is your organization a:

	Yes	No	
Foodservice contractor	☐	☐	_____ (L107)
Hotel/motel	☐	☐	_____ (L108)
Club	☐	☐	_____ (L109)

9. State in which respondent is located _____

SECTION II. SALARY INFORMATION

PLEASE COMPLETE FOR EACH APPLICABLE POSITION IN YOUR ORGANIZATION. IF A PARTICULAR POSITION DOES NOT CORRESPOND TO ONE IN YOUR COMPANY, WRITE "NA" NEXT TO POSITION LISTING.

Title	Number of Employees in Position	Base Salary as of 9/1/87	Latest Average Annual Bonus and/or Incentive	Profit Sharing check if available
OWNER	(L201)	(L202)	(L203)	(L204)
CHAIRMAN OF THE BOARD	(L205)	(L206)	(L207)	(L208)
PRESIDENT	(L209)	(L210)	(L211)	(L212)
VICE PRESIDENT OF:				
OPERATIONS	(L213)	(L214)	(L215)	(L216)
FINANCE	(L217)	(L218)	(L219)	(L220)
MARKETING	(L221)	(L222)	(L223)	(L224)
PERSONNEL/ HUMAN RESOURCES	(L225)	(L226)	(L227)	(L228)
DISTRIBUTION/ PURCHASING	(L229)	(L230)	(L231)	(L232)
TREASURER	(L233)	(L234)	(L235)	(L236)
CONTROLLER	(L237)	(L238)	(L239)	(L240)
TRAINING DIRECTOR	(L241)	(L242)	(L243)	(L244)
FOOD AND BEVERAGE DIRECTOR	(L245)	(L246)	(L247)	(L248)
BANQUET MANAGER	(L249)	(L250)	(L251)	(L252)
UNIT MANAGER	(L253)	(L254)	(L255)	(L256)
ASSISTANT UNIT MANAGER	(L257)	(L258)	(L259)	(L260)
NIGHT MANAGER	(L261)	(L262)	(L263)	(L264)
MANAGER TRAINEE	(L265)	(L266)	(L267)	(L268)

Title	Number of Employees in Position		Base Salary as of 9/1/87		Latest Average Annual Bonus and/or Incentive		Profit Sharing check if available	
DINING ROOM MANAGER		(L269)		(L270)		(L271)		(L272)
KITCHEN MANAGER		(L273)		(L274)		(L275)		(L276)
EXECUTIVE CHEF		(L277)		(L278)		(L279)		(L280)
CHEF		(L281)		(L282)		(L283)		(L284)
REGIONAL MANAGER		(L285)		(L286)		(L287)		(L287)
DISTRICT MANAGER		(L288)		(L289)		(L290)		(L291)

OTHER (please specify):

		(L292)		(L293)		(L294)	(L295)
		(L296)		(L297)		(L298)	(L299)

SECTION III. BENEFITS
PLEASE COMPLETE BY CHECKING OR FILLING IN THE APPROPRIATE AREAS.

1. What vacation policies are in effect for most of your salaried employees? (Please list the number of days for each category).

	Number of Days	
Up to 1 year of service	_____	(L301)
Up to 2 years of service	_____	(L302)
Up to 5 years of service	_____	(L303)
Up to 10 years of service	_____	(L304)
More than 10 years of service	_____	(L305)

2. Have you made any significant changes in your benefit program in the last year?

Yes ___ No ___ _____ (L306)

If yes, please explain _____
_____
_____
_____
_____

3. Are you planning any significant changes in your benefit program during the next two years?

Yes ___ No ___ _____ (L307)

If yes, please explain _____
_____
_____
_____
_____

4. Please indicate if you offer these perquisites to the majority of the salaried employees and executives.

	Paid Completely	Paid Partially	Not Paid at all	Not Offered	L&H use only	
Pension Plan	☐	☐	☐	☐	_____	(L308)
Survivor Benefits	☐	☐	☐	☐	_____	(L309)
Savings plan	☐	☐	☐	☐	_____	(L310)
Interest free loans	☐	☐	☐	☐	_____	(L311)
401K plan	☐	☐	☐	☐	_____	(L312)
Financial services (broker fees)	☐	☐	☐	☐	_____	(L313)
Legal services	☐	☐	☐	☐	_____	(L314)
Charitable contributions matched	☐	☐	☐	☐	_____	(L315)
Employee assistance programs	☐	☐	☐	☐	_____	(L316)
Sick leave	☐	☐	☐	☐	_____	(L317)
Sabbatical leaves	☐	☐	☐	☐	_____	(L318)
Company car	☐	☐	☐	☐	_____	(L319)
Mobile care telephone	☐	☐	☐	☐	_____	(L320)
Professional dues	☐	☐	☐	☐	_____	(L321)
Professional seminars	☐	☐	☐	☐	_____	(L322)
Tuition Benefits	☐	☐	☐	☐	_____	(L323)
Company furnished meals	☐	☐	☐	☐	_____	(L324)
Meals for family	☐	☐	☐	☐	_____	(L325)
Housing	☐	☐	☐	☐	_____	(L326)
Moving coverage						
– moving expenses	☐	☐	☐	☐	_____	(L327)
– guarenteed sales price of home	☐	☐	☐	☐	_____	(L328)
– company furnished lodging	☐	☐	☐	☐	_____	(L329)
– travel allowance	☐	☐	☐	☐	_____	(L330)
Insurance coverage						
– business travel/accident	☐	☐	☐	☐	_____	(L331)
– dental	☐	☐	☐	☐	_____	(L332)
– disability, short-term	☐	☐	☐	☐	_____	(L333)
– disability, long-term	☐	☐	☐	☐	_____	(L334)
– eye care	☐	☐	☐	☐	_____	(L335)
– health and accident	☐	☐	☐	☐	_____	(L336)
– HMO	☐	☐	☐	☐	_____	(L337)
– life	☐	☐	☐	☐	_____	(L338)
– major medical (doctors, etc)	☐	☐	☐	☐	_____	(L339)
– medical/surgical	☐	☐	☐	☐	_____	(L340)
– prescription plan	☐	☐	☐	☐	_____	(L341)
– periodic medical checkups	☐	☐	☐	☐	_____	(L342)
Other (please specify)						
_____	☐	☐	☐	☐	_____	(L343)
_____	☐	☐	☐	☐	_____	(L344)

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